From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Any update on 2025-18307
Date: Sunday, September 21, 2025 3:39:59 AM

Really curious what is going on in that panel now.

Exspecialy given Trump is vetting it now. (which by the way is not normal)

Is business unit Still not responding?

From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Fwd: I do have one question though? What law forbids
Date: Thursday, July 24, 2025 10:10:33 AM
Attachments: image001.png
image001.png

---------- Forwarded message ---------
From: **Smith Fred N** <(b)(6)
Date: Fri, Jul 19, 2024, 11:20 AM
Subject: RE: I do have one question though? What law forbids
To: zed260@gmail.com <zed260@gmail.com>
Cc: *TAS TAP Recruitment <tap.recruitment@irs.gov>, Medrano Priscilla R
<(b)(6) *Taxpayer Advocacy Panel
<taxpayer.advocacy.panel@irs.gov>

Good day Mr. Morrow,

I want to clarify some things with you about TAP. The Taxpayer Advocacy Panel (TAP) is a ***VOLUNTEER*** position. It is **NOT** a paid position. It is **NOT** a job. It is **NOT** employment. This is very clearly stated in all our material that was provided to you prior to your interview, in the announcement for vacancies on USAjobs.gov and reiterated during your interview. There will not be any negotiations for a wage for the international representative or any position in this Program.

It was requested of you to provide Form 12333 and a copy of your birth certificate or passport to initiate your fingerprint process. You provided this documentation, but we noticed a discrepancy in the records. You used an address in Canada on your Form 12333; however, you applied for a position in Tennessee. Due to this discrepancy, we are currently unable to initiate the fingerprint process. You stated in an email that you will not be able to obtain your fingerprinting until you return to the U.S. in October. That is outside of the timeframe in which we need this action completed. If you wish to continue in this process, I need to know the following:

1. Is it your intention to be an international representative from Canada?
2. Is it your intention to be a representative of Tennessee?
    a. If so, when are you going to take up permanent residency?
    b. What is the address of this permanent residence as that will be used to initiate the fingerprinting process?
3. Will you be able to obtain a fingerprint session in the prescribed timeframe?

Taxpayer
Advocacy Panel

20 YEARS OF IMPROVING THE IRS

You stated that Rebecca (Lammers) instructed you to just select any state during the application period. That was incorrect. The guidance provided was that if an applicant resided in a state that was not listed as a targeted state, that applicant should select any state listed so their application would be accepted. “International” was on the targeted listing. By you living in Canada, you should have selected international during your application process. If you intended on applying for the position in Tennessee, you should be a resident, and reside, in Tennessee.

I hope this clarifies everything for you. I need your responses no later than 5:00pm ET on Monday, July, 22, 2024. No response will equate to you no longer being in consideration for the ***VOLUNTEER*** position.

Thank you,

Fred N. Smith, Jr.

Senior Program Analyst

Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

TOD: Tuesday – Friday 6:30am – 5:00pm ET

Taxpayer
Advocacy Panel
20 YEARS OF IMPROVING THE IRS

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From: gabriel morrow <zed260@gmail.com>
Sent: Sunday, July 7, 2024 10:00 AM
To: Medrano Priscilla R <(b)(6)
Subject: [EXT] I do have one question though? What law forbids

Wage negotiations over the international taxpayer advocate position?

Exspialy given the fact on paper. The listing was invalid to begin with. Terms of employment where never expressly stated over the international taxpayer position. Rebecca even told on unofficial channels to apply and just pick a state. That is not a valid job listing.

So can you point me to the laws/regulations that govern the wages over this job?

From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Re: 2025-18307-FOIA extension letter
Date: Tuesday, August 19, 2025 1:25:43 AM

Thanks for update.

On Mon, Aug 18, 2025, 10:58 PM Mircan A(b)(6) <(b)(6)> wrote:

> Hello,
>
> Please see attached FOIA extension letter.
>
> **A(b)(6) Mircan**
>
> Tax Law Specialist
>
> Disclosure Office 13
>
> Privacy, Governmental Liaison and Disclosure
>
> Ph: (b)(6) | TOD: 6-2:30 pm

From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Re: 2025-18307-FOIA extension letter
Date: Tuesday, August 19, 2025 1:50:33 AM

Also let me guess business unit not responding? If you don't mind me asking.

On Tue, Aug 19, 2025, 1:24 AM gabriel morrow <zed260@gmail.com> wrote:

> Thanks for update.
>
> On Mon, Aug 18, 2025, 10:58 PM Mircan A(b)(6) <(b)(6)
> wrote:
>
> > Hello,
> >
> > Please see attached FOIA extension letter.
> >
> > **A(b)(6) Mircan**
> >
> > Tax Law Specialist
> >
> > Disclosure Office 13
> >
> > Privacy, Governmental Liaison and Disclosure
> >
> > Pl(b)(6) | TOD: 6-2:30 pm

From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Re: Any update on 2025-18307
Date: Sunday, September 21, 2025 6:48:31 AM

---

https://www.politico.com/news/2025/09/19/white-house-vetting-irs-federal-advisory-committee-00573357

Politico article on the vetting.

On Sun, Sep 21, 2025, 3:39 AM gabriel morrow <zed260@gmail.com> wrote:

> Really curious what is going on in that panel now.
>
> Exspecialy given Trump is vetting it now. (which by the way is not normal)
>
> Is business unit Still not responding?

From: gabriel morrow
To: Mircan A(b)(6)
Subject: [EXT] Re: Any update on 2025-18307
Date: Monday, September 22, 2025 1:46:23 PM

Also just a heads up since I'm so nice. I told that reporter who wrote that article about this foia. And other questions I have about this job. And panel.

He seems intrested. And might be asking questions soon.

On Sun, Sep 21, 2025, 6:47 AM gabriel morrow <zed260@gmail.com> wrote:

> https://www.politico.com/news/2025/09/19/white-house-vetting-irs-federal-advisory-committee-00573357
>
> Politico article on the vetting.
>
> On Sun, Sep 21, 2025, 3:39 AM gabriel morrow <zed260@gmail.com> wrote:
>
> > Really curious what is going on in that panel now.
> >
> > Exspecialy given Trump is vetting it now. (which by the way is not normal)
> >
> > Is business unit Still not responding?

From: Mircan A(b)(6)
To: gabriel morrow
Subject: 2025-18307-FOIA acknowledgment letter
Date: Thursday, July 24, 2025 9:42:56 AM
Attachments: ACKLTR.docx

Good morning,

Attached is the FOIA acknowledgment letter. Can you verify the vacancy #773763200 is correct?

From: gabriel morrow <zed260@gmail.com>
Sent: Wednesday, July 23, 2025 9:20 AM
To: Mircan A(b)(6) <(b)(6)
Subject: Re: [EXT] Re: 2025-17800-FOIA acknowledgment letter

Unrelated note I submitted a simplified version of the foia the lawyer submitted for tap. Foia 2025-18307.

I fully expect business unit won't respond to it.

But I want to make sure I gain legal right to sue over it personally. Since right now only that lawyer has that right.

On Wed, Jul 23, 2025, 7:11 AM Mircan A(b)(6) <(b)(6)> wrote:

> Good morning,
>
> I've forwarded your email to Fatima.
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Wednesday, July 23, 2025 7:06 AM
> **To:** Mircan A(b)(6) <A(b)(6)
> **Subject:** [EXT] Re: 2025-17800-FOIA acknowledgment letter

IRS
Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
July 24, 2025
Employee name:
A. Mircan
Employee ID number:
1003374216
Telephone number:
904-661-3307
Fax number:
855-205-9335
Case number:
2025-18307

Gabriel Morrow
[redacted]

Dear Gabriel Morrow:

We are writing to acknowledge receipt of your Freedom of Information Act (FOIA) request we received on July 23, 2025. The initial estimated date of completion for your request is August 20, 2025.

If you have an active account on the FOIA Public Access Portal (FPAP), we will be providing our response to your FOIA request via FPAP unless you advise us to the contrary.

If you have questions regarding the processing of your FOIA request, and you have an active FPAP account, you may send a message to the assigned caseworker. If you do not have an active FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

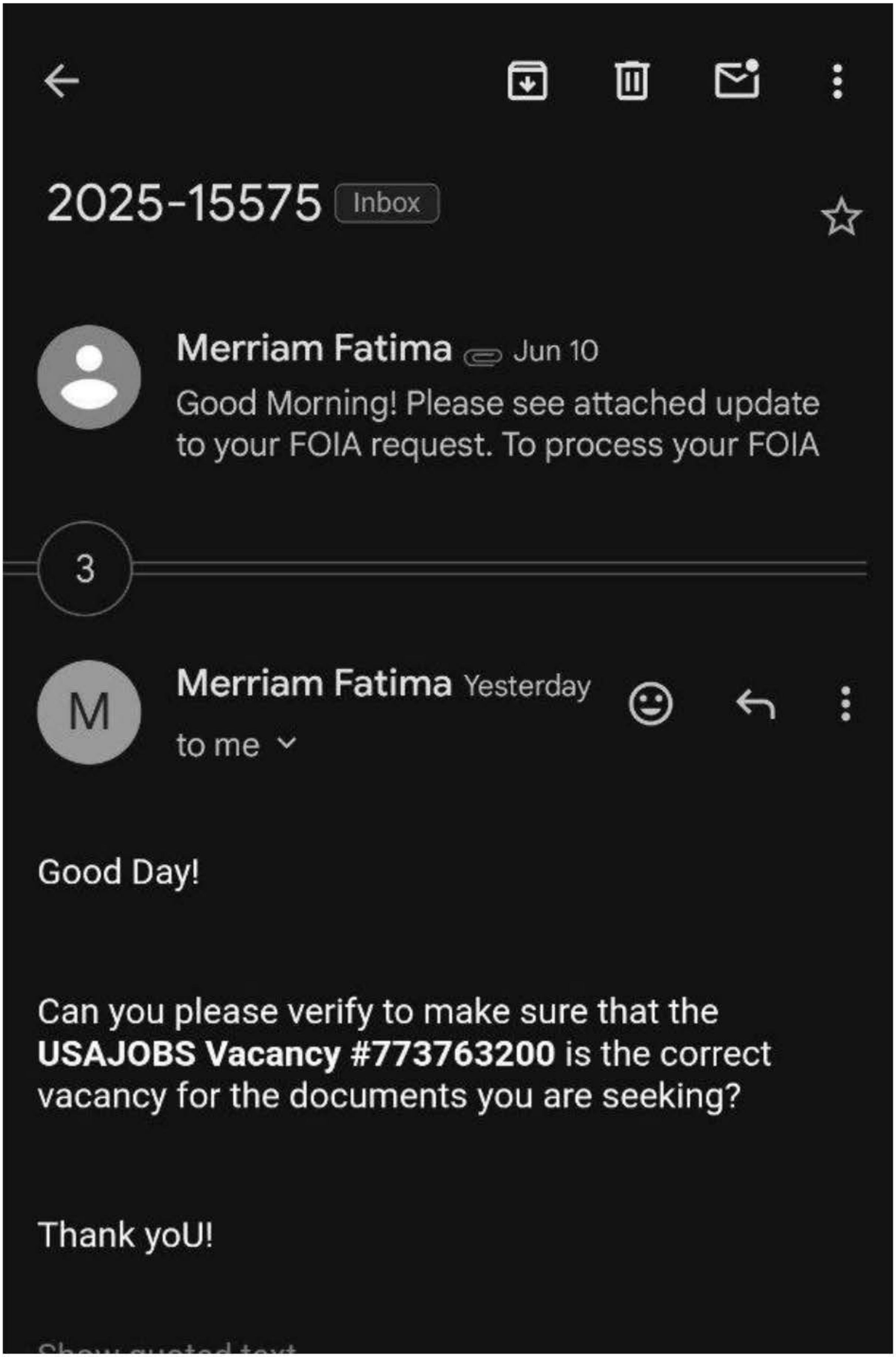
If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13



2025-15575

Merriam Fatima Jun 10

Good Morning! Please see attached update to your FOIA request. To process your FOIA

3

Merriam Fatima Yesterday

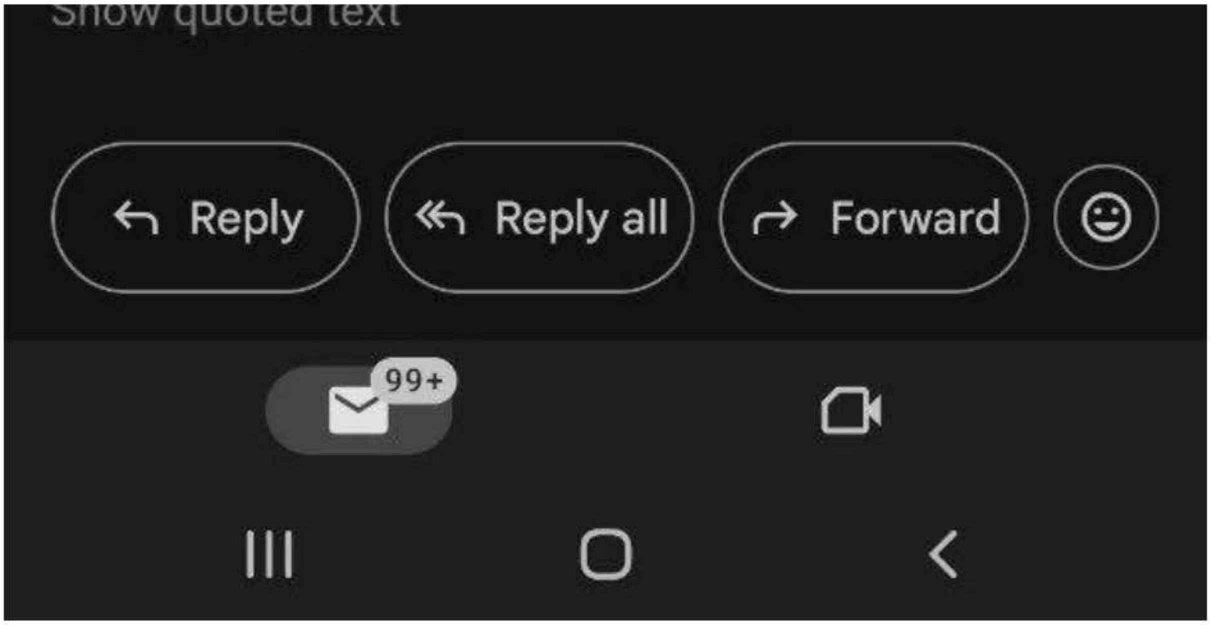
to me

Good Day!

Can you please verify to make sure that the **USAJOBS Vacancy #773763200** is the correct vacancy for the documents you are seeking?

Thank yoU!

Show quoted text



For the record since I don't know what that lawyer is up to you can tell her yes to this question.

He was working for me but he doesn't want to take the tap foia to court. (I have no earthly clue what he's up to.)

I see one of two possible reasons he fears the collapse of the US goverment and loss of his tax degree when true tax reform occurs.

Or he's just playing games with everybody.and has other intentions.

Oh and to help her out more. I did use litc services in Canada. While I was applying for that job. (You can check with whoever is processing the privacy act request tied to me connected to litc I grant consent)

And I'll also tell you that not a valid job posting. And the eeo guy hinted to the best of his legal ability I should involve the union in the job.

It even went to the eeo territory manager.

On Fri, Jul 18, 2025, 9:34 AM gabriel morrow <zed260@gmail.com> wrote:

> Thanks for sending it by email.
>
> Many don't international mail takes ages.

> > On Fri, Jul 18, 2025, 9:33 AM Mircan A(b)(6) <(b)(6)
> > wrote:
> >
> > > Attached is the FOIA acknowledgment letter.
> > >
> > > ---
> > >
> > > **From:** gabriel morrow <zed260@gmail.com>
> > > **Sent:** Friday, July 18, 2025 9:24 AM
> > > **To:** Mircan A(b)(6) <(b)(6)
> > > **Subject:** Re: [EXT] Re: 2025-17800-FOIA request
> > >
> > > That would work for me. Any release is helpful.
> > >
> > > Also I feel bad for all IRS foia officers. Exspeicaly F. Merriam. (She had to process the most painful foia ever.)
> > >
> > > On Fri, Jul 18, 2025, 9:22 AM Mircan A(b)(6) <(b)(6)
> > > wrote:
> > >
> > > > I can only release for case 2025-13924, if you need the duplicate, you will have to file another FOIA request.
> > > >
> > > > ---
> > > >
> > > > **From:** gabriel morrow <zed260@gmail.com>
> > > > **Sent:** Friday, July 18, 2025 9:05 AM
> > > > **To:** Mircan A(b)(6) <(b)(6)
> > > > **Subject:** Re: [EXT] Re: 2025-17800-FOIA request
> > > >
> > > > 13924 but it's linked to the other request as a duplicate.
> > > >
> > > > I wanna know what that lawyer submitted so I know what he is up to.
> > > >
> > > > Since I know the timestamps of the documents he gave me don't match the time the foia was released etc.
> > > >
> > > > So unless the lawyer is a time traveler he's up to no good.
> > > >
> > > > On Fri, Jul 18, 2025, 9:02 AM Mircan A(b)(6) <(b)(6)
> > > > wrote:
> > > >
> > > > > Thank you for the clarification. To clarify are you wanting records for case number 2025-15259 or 2025-13924?
> > > > >
> > > > > ---

From: gabriel morrow <zed260@gmail.com>
Sent: Friday, July 18, 2025 8:09 AM
To: Mircan A(b)(6) <(b)(6)
Subject: [EXT] Re: 2025-17800-FOIA request

To be more exact I know what is in his foias for tap. And the litc foias. They will lead to the collapse of the US government don't believe me. You got access to IRS systems.

But more importantly I'm curious who his real clients are. I suspect he is planning to sale the knowledge related to the tap foia to a hostile actor.

So really foia law has broken down.

On Fri, Jul 18, 2025, 8:01 AM gabriel morrow <zed260@gmail.com> wrote:

> It would be linked to another foia. It was linked to 15259. As a duplicate.
>
> I now have serious questions about the intentions of the lawyer who did these foias.
>
> More importantly it's tied to low income tax clinic usage outside the United States. And or the university of Washington low income tax clinic to be exact.
>
> On Fri, Jul 18, 2025, 7:53 AM Mircan A(b)(6) <A(b)(6) Mircan@irs.gov> wrote:
>
>> Good morning,
>>
>> We have received your FOIA request for copies of all records related to the processing and disposition of Freedom of Information Act request number 2025-13924. FOIA request case number 2025-13924 is not related to one of your cases. Do you have the correct case number or the subject of the FOIA request to be able to complete the search?

From: Mircan A(b)(6)
To: zed260@gmail.com
Subject: 2025-18307-FOIA extension letter
Date: Monday, August 18, 2025 1:24:55 PM
Attachments: VOLEXT.docx

Hello,

Please see attached FOIA extension letter.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) | TOD: 6-2:30 pm

Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
August 18, 2025
Employee name:
A. Mircan
Employee ID number:
1003374216
Telephone number:
904-661-3307
Fax number:
855-205-9335
Case number:
2025-18307

Gabriel Morrow
[redacted]

Dear Gabriel Morrow:

We are writing in response to your Freedom of Information Act (FOIA) request we received on July 23, 2025.

You requested for records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027) as (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

We are unable to provide the information you requested by August 20, 2025, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. We need additional time to:

☒ Search for and, to the extent that records exist, collect requested records from other locations.

☐ Review a large volume of records.

☐ Consult with another agency and/or two or more Treasury components.

As part of this extension, the statutory response date will be extended to September 4, 2025. Unfortunately, we will still be unable to respond to you by the extended statutory response date.

If we are unable to complete your request by October 6, 2025, we will notify you in writing. You don’t need to reply to this letter if you agree to this extension. Please consider contacting the phone number at the top of this letter to arrange an alternative timeframe for processing the request or limiting the scope of your FOIA request, which may reduce the timeframe in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day, or additional 10 business-day, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after September 4, 2025. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

If you choose to file suit for judicial review, Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue
Attention: CC: PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 2022

If you have questions regarding the processing of your FOIA request and you have a FOIA Public Access Portal (FPAP) account, you may send a message directly to the assigned caseworker. If you do not have an FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are unable to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaison at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448

ogis@nara.gov
www.archives.gov/ogis

We apologize for any inconvenience this delay may cause.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13

From: Mircan A(b)(6)
To: Williams Travis P
Subject: 2025-18307-search memo approval
Date: Thursday, July 24, 2025 2:24:31 PM
Attachments: SRCH MEMO.docx
Re [EXT] Fwd I do have one question though What law forbids(2).pdf
PAL Request Form.pdf

Hi,

Please review search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph (b)(6) | TOD: 6-2:30 pm

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

DATE:	July 24, 2025
RESPONSE DUE DATE:	August 7, 2025
MEMORANDUM FOR:	**Alan Blackburn** **Human Capital Office (HCO)**
Through:	Travis Williams Disclosure Manager Disclosure Office 13
FROM:	**A(b)(6) Mircan** **Tax Law Specialist** **Disclosure Office 13**
SUBJECT:	Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)
ASSIGNED CASEWORKER:	A(b)(6) Mircan: (b)(6)

We are contacting you for your assistance with a FOIA request. We believe that this information is under your office's jurisdiction.

FOIA REQUEST

I am attaching a copy of the FOIA request that may implicate records maintained by your office.

Additional information regarding this request:

Non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

Your search should include all potentially responsive records that were created on, or before July 23, 2025.
Please review the attached request to determine the scope of records that may be responsive to the FOIA request. If you have questions regarding the potential scope of the request, contact the sender of this memorandum for discussion and potential reach out to the FOIA requester. Please let us know if you are aware of any records located within any other business unit of the IRS.

Before conducting searches or reviews of records: Please provide the Disclosure caseworker answers to the questions below. This information is needed to determine potential fees a FOIA requester may owe as well as estimated dates for completion of the request. The requester may need to be contacted by Disclosure prior to you doing additional work on the request. The Disclosure caseworker will advise you if you should take additional actions or wait for further instructions:

1) If records may exist, approximately how many hours, or portions of an hour, would be needed to search for the records?

2) If records may exist, approximately how many hours, or portions of an hour, would be needed to review the records before sending them to Disclosure?

3) If records exist, approximately how many pages, in total, would be responsive to the request?

4) Of the total responsive pages, approximately how many hard-copy pages may exist which will require scanning?

SEARCH CONSIDERATIONS

Search efforts should consider all types of agency records. The term “record” includes all recorded information, regardless of form or characteristics, made or received by a federal agency under federal law or in connection with the transaction of public business. Types of records to consider are temporary records, permanent records, vital records, personal documents, non-record material, electronic records, and records created in telework situations. See IRM 1.15.2.2, *Definition of Records* and IRM 1.15.2.3, *Types of Records*.

“Search” means to look for, manually or by automated means, agency records for the purpose of locating records which are responsive to a request. Search time does not include time spent “gathering”, “organizing” or “converting” records which have already been located.

You must also consider search efforts for potentially responsive records pertaining to any separated IRS employees' records, as applicable. Per existing policy, records of separated employees are saved to an appropriate record keeping system for ongoing preservation or maintenance. A search of the appropriate record keeping system is required if the separated employees' records are implicated in this FOIA request. Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee. See IRM 1.15.5, *Relocating/Removing Records* for information pertaining to the preservation of separated employees' records.

IRS employees should follow IT instructions to conduct a self-search for e-mail records implicated by the FOIA request. If your business unit determines that an employee (i.e. Executive) wishes to delegate the search to others, follow the directions to delegate access a mailbox.

REVIEW

To ensure responsive records do not include information which could potentially harm IRS interests or administrative actions, and because your office has the greatest knowledge of the records involved, your business unit must review all responsive pages to determine any information which should be withheld in accordance with the Chief Privacy Officer (CPO) FOIA memorandum.

When reviewing records:

1) You must provide the full basis for why you believe releasing records would harm your administrative case (i.e. "harm statements), or IRS policy, in some way. Disclosure cannot accept your request to withhold records without a complete explanation of how release would interfere with tax administration.

   The assigned caseworker is responsible for assisting in determining what potential FOIA exemptions would be applicable to the information you are recommending be withheld. After providing the records to Disclosure, the Disclosure caseworker will apply the appropriate exemptions and provide releasable records to the requester.

2) Provide both a clean copy of responsive records as well as a second set of the responsive records containing redactions on each page that identify the information you believe should be withheld (e.g., using PDF redaction tools). If you are recommending groups of pages to be withheld in full, you may provide the page numbers along with your harm statements instead of marking up these pages individually or provide these pages in a "do not disclose" package.

   To determine how to provide the clean and, if applicable, redacted copies of your records, please contact the caseworker named at the top of this memo.

If an extension of time is needed to take additional actions on this FOIA, contact the caseworker and provide the reason for, and length, of extension requested.

3) If the responsive records contain encrypted or password protected removeable media (i.e. flash drives, CD), with contents not otherwise found in the file being provided (either electronic or paper), please also include the password(s) with your response.

4) Provide responsive documents on a "rolling production" schedule as they become available, until all documents are delivered, whenever possible. This assists Disclosure in potentially avoiding timely, and costly, FOIA litigation.

   For example, if you have 5,000 pages responsive to a FOIA request and finish reviewing a particular set of records containing 1,000 pages that you believe can be released in full (e.g., copies of taxpayer provided records if they are within the scope of the request), you should provide those 1,000 pages to the caseworker so they can begin their final release determinations instead of waiting to provide all 5,000 pages at one time.

TIME REPORTING

Service-wide **SETR code**, **800-85330**, was created to capture time spent by IRS employees on Freedom of Information Act (FOIA) activities. SETR time code 800-85330 should be used for capturing time spent by IRS employees on all FOIA case processing activities. These include, but are not limited to, coordinating, searching, identifying, preserving, isolating all paper records and electronically stored information as well as copying/scanning the responsive documents.

COMPLETE ATTACHMENT 1, RESPONSE TO FOIA SEARCH REQUEST

Complete *Attachment 1, Response to FOIA Search Request*, upon completing all search and review efforts, including search efforts for potentially responsive records pertaining to any separated IRS employees' records, and return to A(b)(6) Mircan. Ensure all individuals' search efforts are documented if multiple individuals assisted in the search.

This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

Attachment 1

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request.* ***Examples****: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**		
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**		
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**		
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**		
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:**	
	Electronic Records:	
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*		
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☐ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows****:*	
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☐ **Yes**	
	☐ **No**	
	If not, why:	
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:**	
	Title:	
	Date:	

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Fwd: I do have one question though? What law forbids
Date: Thursday, July 24, 2025 10:39:11 AM
Attachments: image001.png
1000105798.png
1000105799.png

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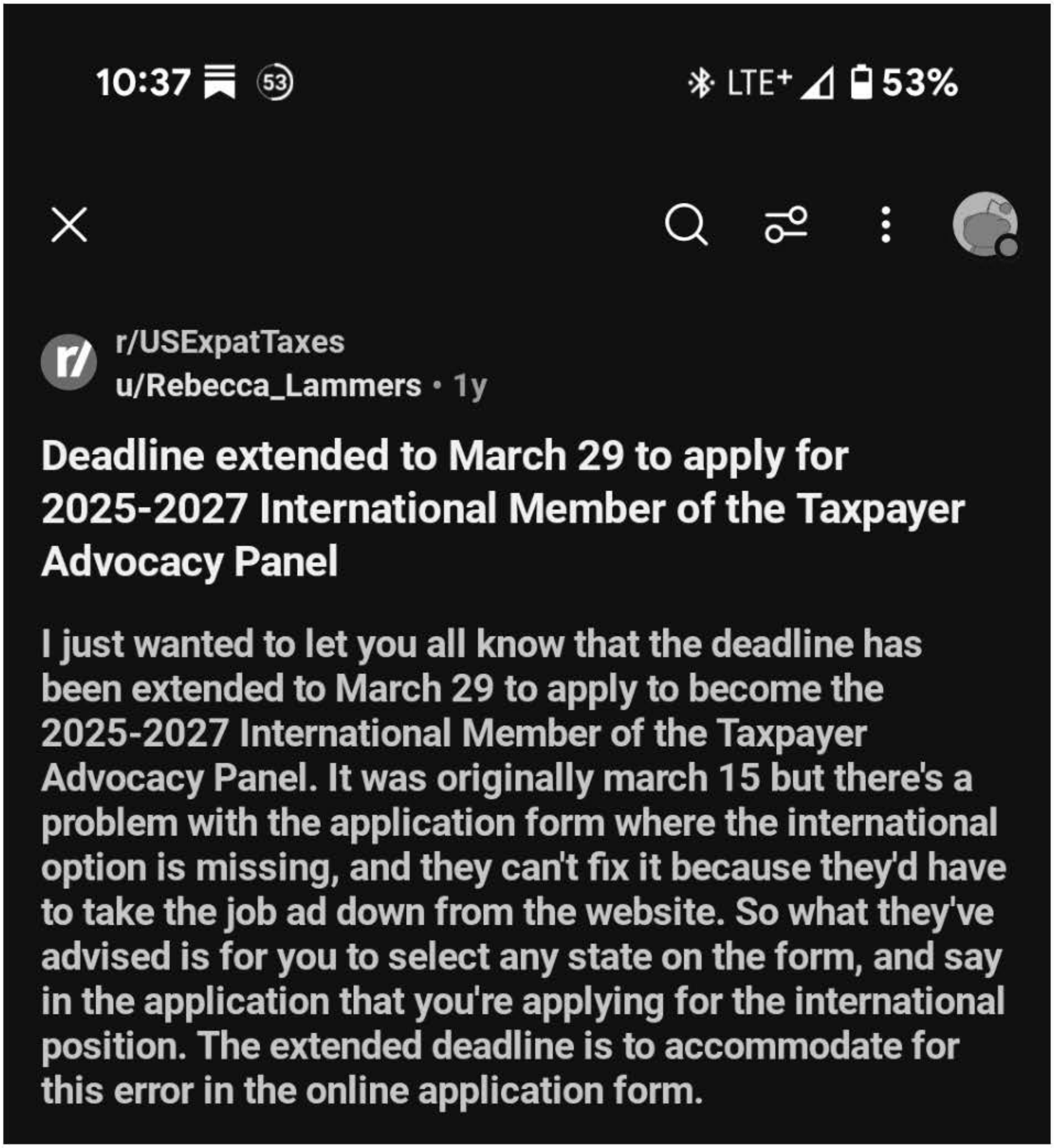

r/USExpatTaxes
u/Rebecca_Lammers • 1y

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Advocacy Panel
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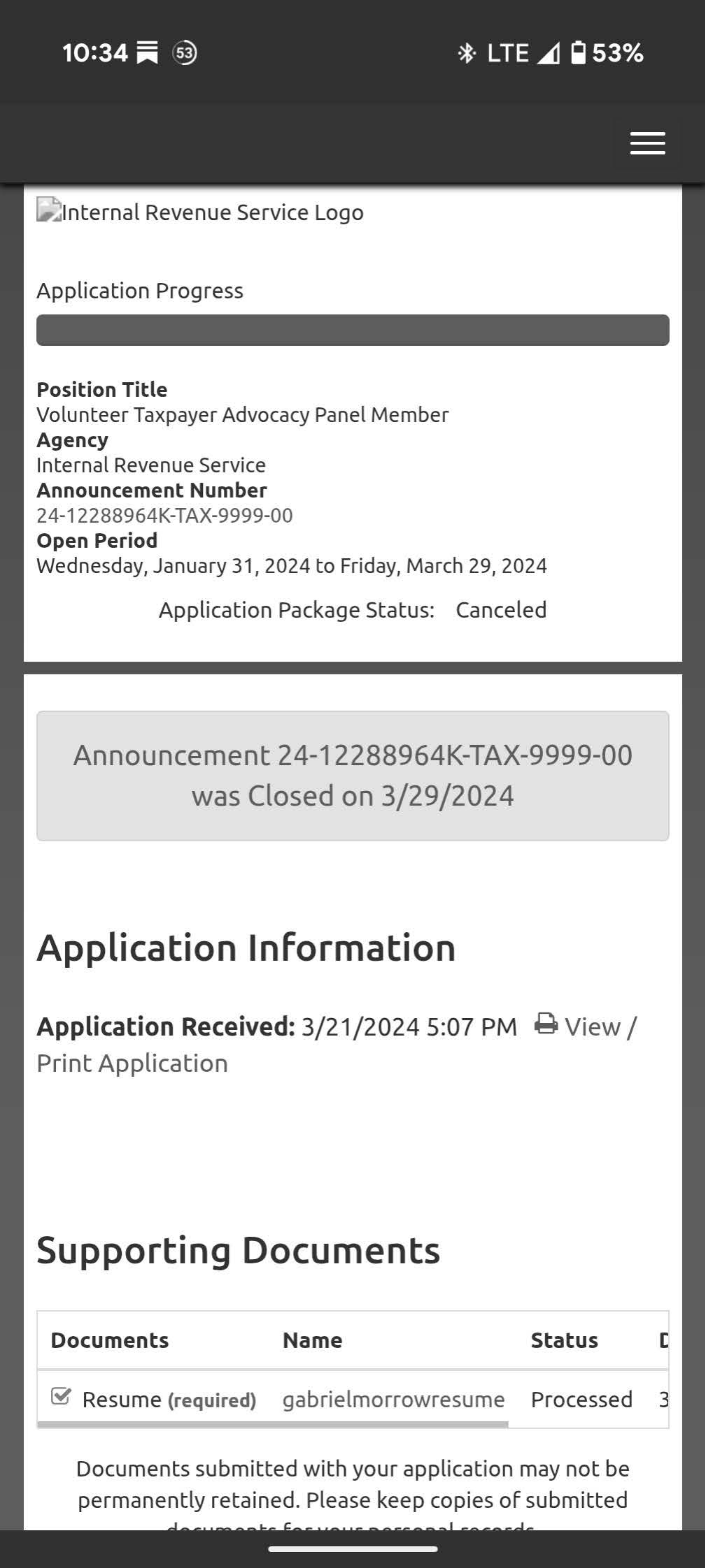

Internal Revenue Service Logo

Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
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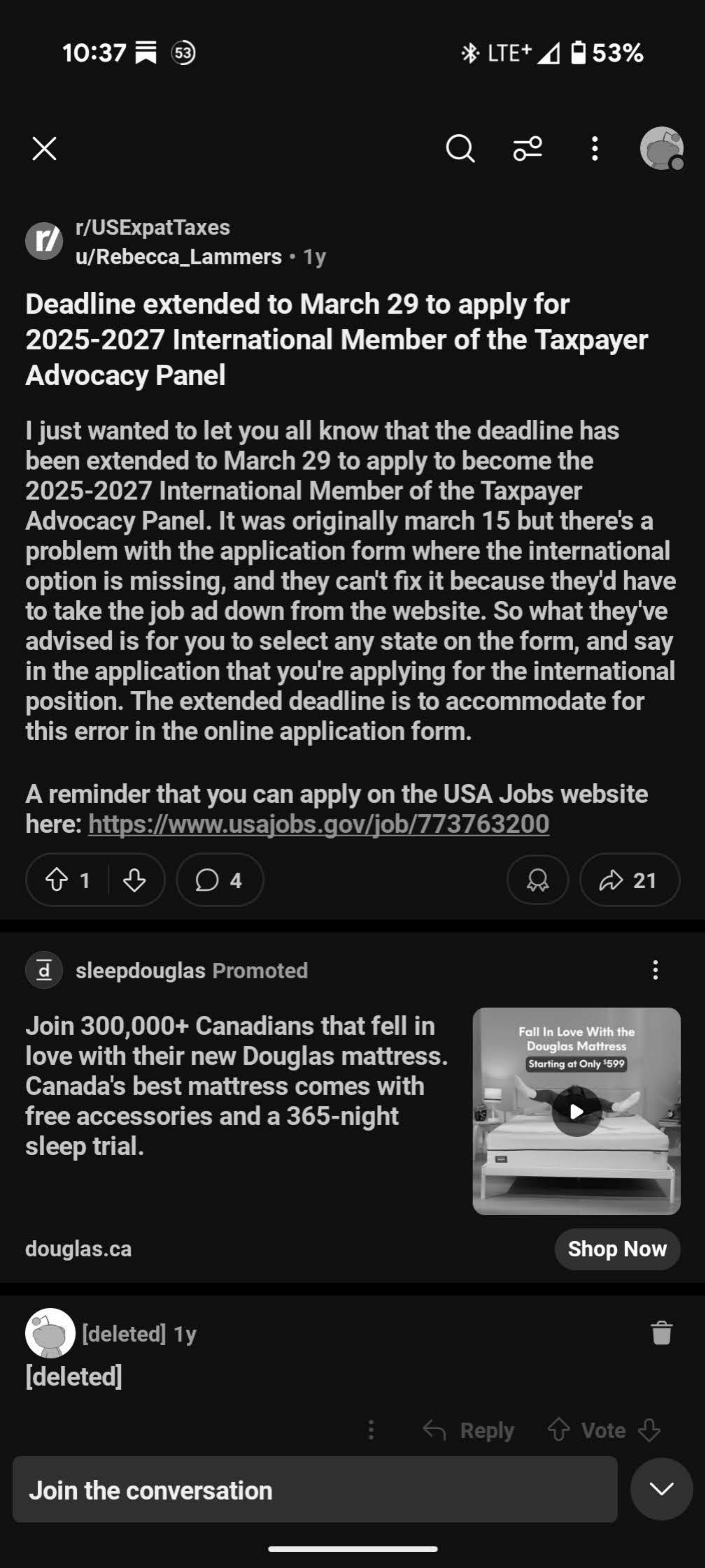

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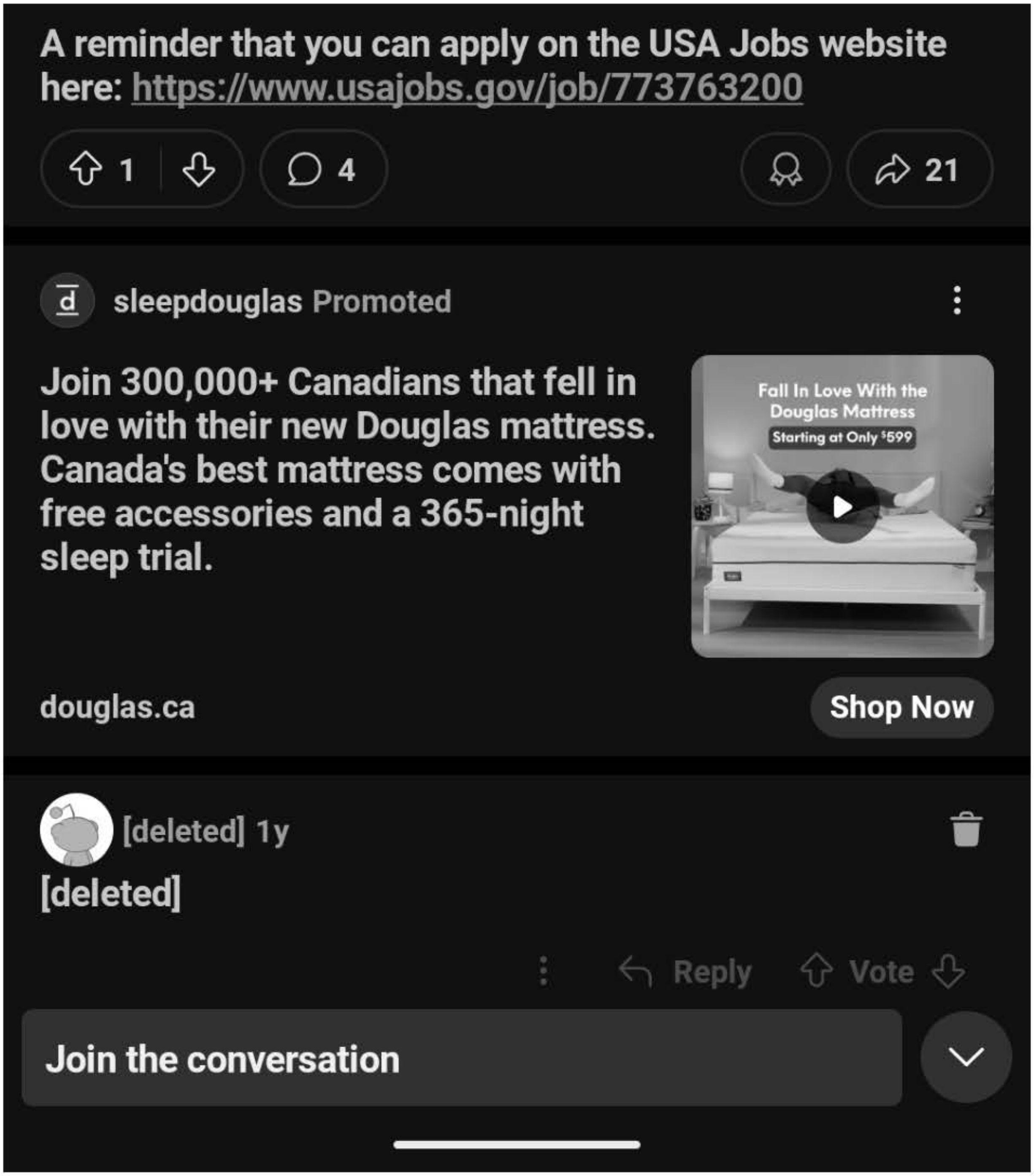
Shop Now

[deleted] 1y

[deleted]



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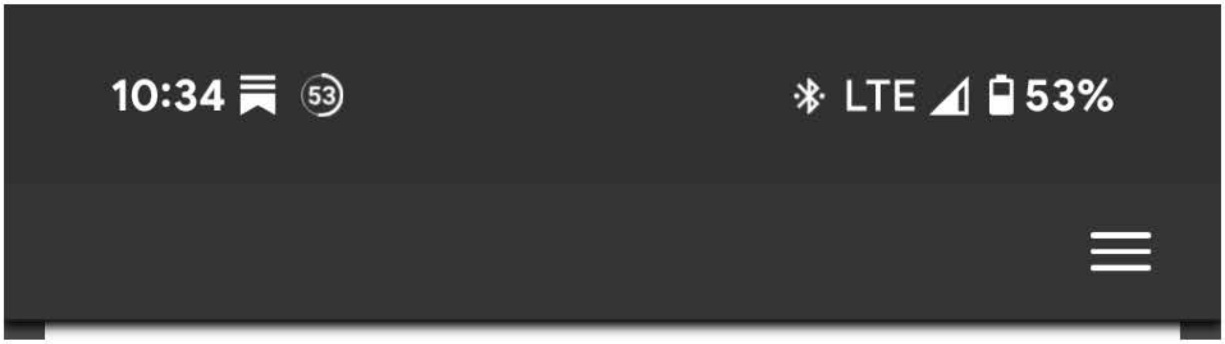
Shop Now

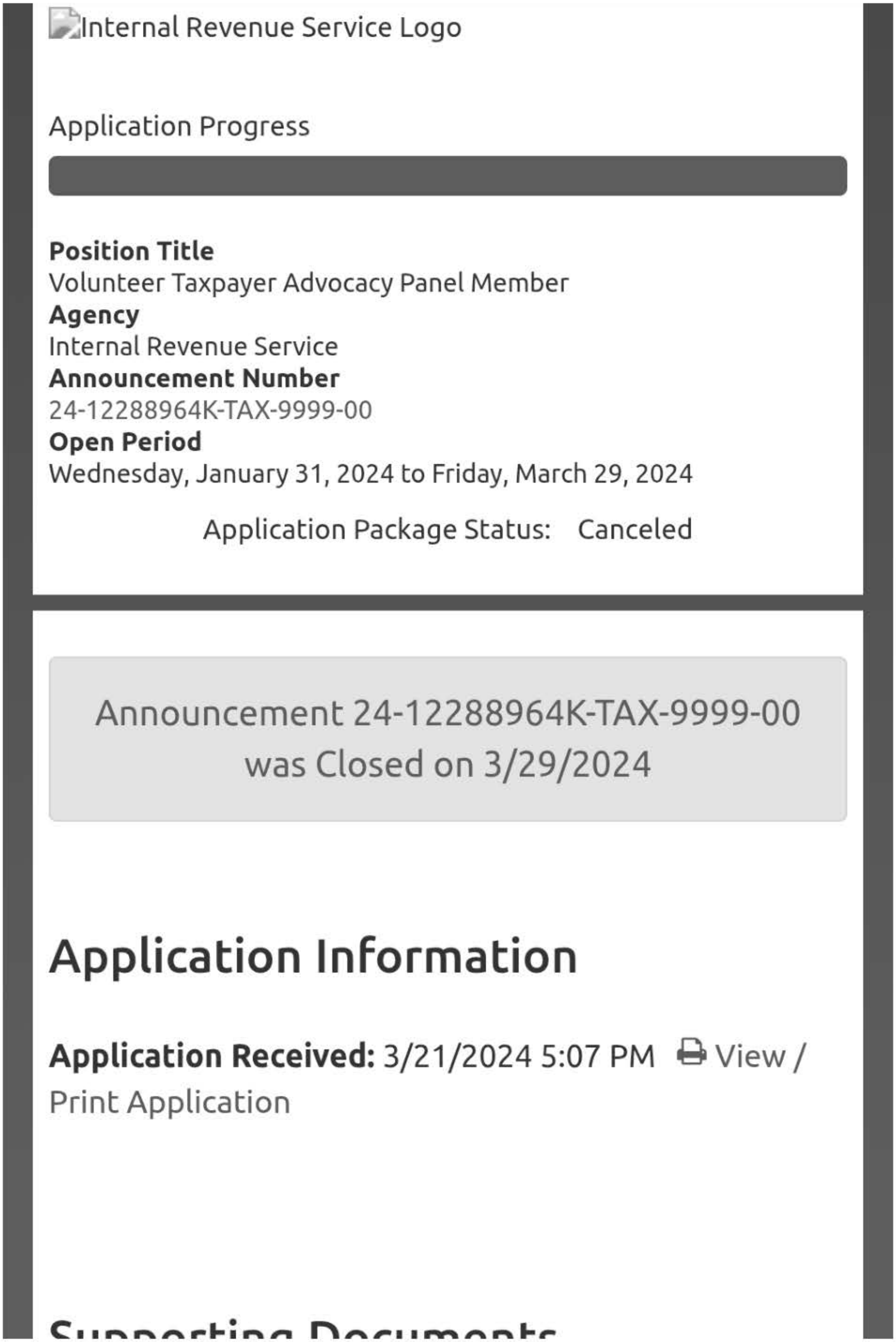
[deleted] 1y

[deleted]

Reply
Vote
Join the conversation



10:34 53
LTE 53%



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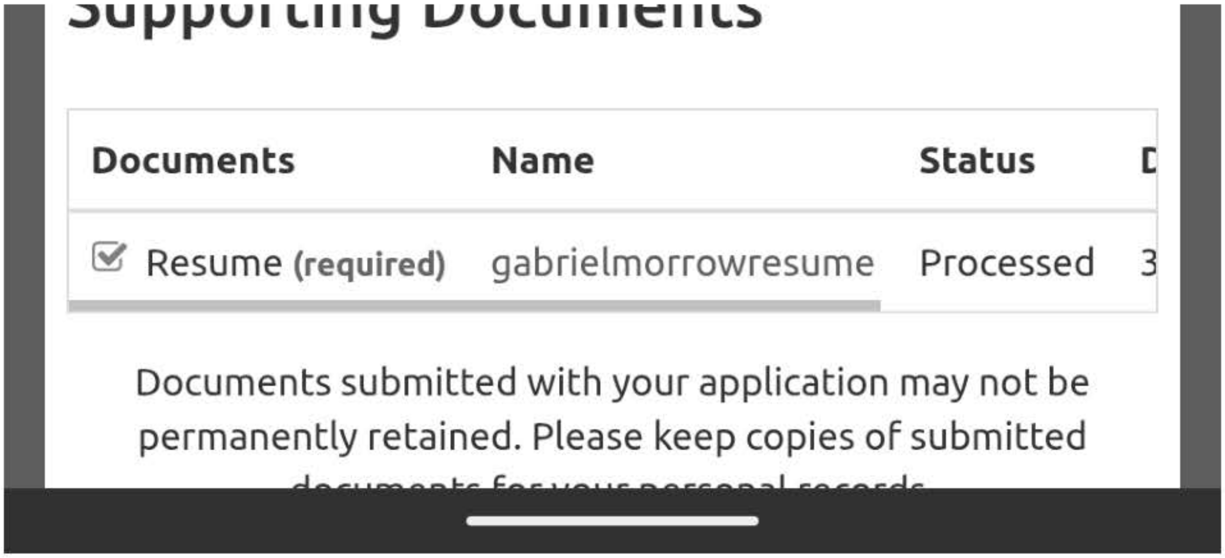

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> Do you have the announcement number for the volunteer position? Also, need your social security number. If you are not comfortable sending via email, you can send a fax-to-fax number listed in the FOIA acknowledgment letter.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Thursday, July 24, 2025 10:10 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** [EXT] Fwd: I do have one question though? What law forbids
>
> ---------- Forwarded message ---------
> From: **Smith Fred N** <(b)(6)
> Date: Fri, Jul 19, 2024, 11:20 AM
> Subject: RE: I do have one question though? What law forbids
> To: zed260@gmail.com <zed260@gmail.com>
> Cc: *TAS TAP Recruitment <tap.recruitment@irs.gov>, Medrano Priscilla R <(b)(6) *Taxpayer Advocacy Panel <taxpayer.advocacy.panel@irs.gov>
>
> Good day Mr. Morrow,

I want to clarify some things with you about TAP. The Taxpayer Advocacy Panel (TAP) is a ***VOLUNTEER*** position. It is **NOT** a paid position. It is **NOT** a job. It is **NOT** employment. This is very clearly stated in all our material that was provided to you prior to your interview, in the announcement for vacancies on USAjobs.gov and reiterated during your interview. There will not be any negotiations for a wage for the international representative or any position in this Program.

It was requested of you to provide Form 12333 and a copy of your birth certificate or passport to initiate your fingerprint process. You provided this documentation, but we noticed a discrepancy in the records. You used an address in Canada on your Form 12333; however, you applied for a position in Tennessee. Due to this discrepancy, we are currently unable to initiate the fingerprint process. You stated in an email that you will not be able to obtain your fingerprinting until you return to the U.S. in October. That is outside of the timeframe in which we need this action completed. If you wish to continue in this process, I need to know the following:

1. Is it your intention to be an international representative from Canada?
2. Is it your intention to be a representative of Tennessee?
    a. If so, when are you going to take up permanent residency?
    b. What is the address of this permanent residence as that will be used to initiate the fingerprinting process?
3. Will you be able to obtain a fingerprint session in the prescribed timeframe?

You stated that Rebecca (Lammers) instructed you to just select any state during the application period. That was incorrect. The guidance provided was that if an applicant resided in a state that was not listed as a targeted state, that applicant should select any state listed so their application would be accepted. "International" was on the targeted listing. By you living in Canada, you should have selected international during your application process. If you intended on applying for the position in Tennessee, you should be a resident, and reside, in Tennessee.

I hope this clarifies everything for you. I need your responses no later than 5:00pm ET on Monday, July, 22, 2024. No response will equate to you no longer being in

consideration for the ***VOLUNTEER*** position.

Thank you,

Fred N. Smith, Jr.

Senior Program Analyst

Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

TOD: Tuesday – Friday 6:30am – 5:00pm ET

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From: gabriel morrow <zed260@gmail.com>
Sent: Sunday, July 7, 2024 10:00 AM
To: Medrano Priscilla R <(b)(6)
Subject: [EXT] I do have one question though? What law forbids

Wage negotiations over the international taxpayer advocate position?

Exspialy given the fact on paper. The listing was invalid to begin with. Terms of employment where never expressly stated over the international taxpayer position. Rebecca even told on unofficial channels to apply and just pick a state. That is not a valid job listing.

So can you point me to the laws/regulations that govern the wages over this job?

Submit New Request

Requester Details

Note: Please review IRS FOIA Guidelines before submitting your FOIA request.

Confirm Mailing Address

To change your mailing address, please update in My Account.

Gabriel Morrow
[redacted]

Requester Default Category: Other

Choose Your Request Type

Request Type	FOIA
Requester Category	Other

Mailing Address

Street1	[redacted]
Street2	
City	[redacted]
State	[redacted]
State (Other)	
Country	[redacted]
Zip Code	[redacted]

Request Description

Records Description

FOIA Request – TAP 2025–2027 International Position; USAJOBS Vacancy #773763200
Dear FOIA Officer,
Under the Freedom of Information Act (5 U.S.C. § 552), I request non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. No personally identifiable information is requested.
I. Evaluation Tools
Provide all rubrics, scoring guidelines, or templates used to evaluate candidates, including instructions for evaluators. Release factual portions if any part is deemed exempt under 5 U.S.C. § 552(b)(5), per EPA v. Mink, 410 U.S. 73 (1973).
II. Anonymized LITC Notes
Provide redacted evaluation or interview forms (removing PII per 5 U.S.C. § 552(b)(6)) noting LITC affiliation, e.g., “Applicant worked with XYZ LITC.” Release only non-identifying LITC references, redacting deliberative parts if exempt under 5 U.S.C. § 552(b)(5).
III. LITC Affiliation Statistics
Provide data or reports showing the number of applicants with LITC affiliation. If in a database, provide an extract (e.g., CSV). If in free-text, provide entries mentioning LITCs (e.g., “Clinic volunteer”). Include metadata unless fully exempt.
IV. Non-U.S. Applicant Data
Provide data showing the number of non-U.S. resident applicants, including:

Extract (e.g., CSV) of non-U.S. country counts if available.
Free-text entries with non-U.S. countries (e.g., “Canada”) if no database field exists.
Total non-U.S. applicants and country breakdown.Include metadata unless fully exempt.

V. Communications on LITC and Non-U.S. Residency
Provide e-mails, memos, or minutes discussing LITC affiliation or non-U.S. residency as selection criteria, involving TAP leadership, National Taxpayer Advocate’s Office, IRS Human Capital Office, or IRS counsel. Release factual data (e.g., dates, redacted sender/recipient, LITC/residency references), redacting deliberative parts under 5 U.S.C. § 552(b)(5).
VI. Redaction
Redact records per FOIA exemptions. Release factual LITC or residency references, redacting only deliberative portions. For withheld records, provide:

Exemption(s) invoked (e.g., 5 U.S.C. § 552(b)(5) or (b)(6)).
Brief justification.
Certification that segregable, non-exempt portions are released per 5 U.S.C. § 552(b).

Thank you for your attention.
Respectfully submitted,

Attachment

Fee Information

Amount Willing to Pay	$25
Check to Request a Fee Waiver	Yes
Reason for Waiver Request	This is an unpaid volunteer job. and im just intrested in insuring fair hiring practices for the international postion. If the goverment wants to charge for this foia. then i request it explain how i can gain commericaly from it?
Willing to Pay All Fees	No

Expedite Information

Check to Request Expedite	No
Reason to Expedite Request	

From: Mircan A(b)(6)
To: *HCO FOIA Requests
Cc: Blackburn Alan J
Subject: 2025-18307-search memorandum, due date: August 7, 2025
Date: Friday, July 25, 2025 6:35:07 AM
Attachments: SRCH MEMO.docx
Re [EXT] Fwd I do have one question though What law forbids(2).pdf
PAL Request Form.pdf

Good morning,

Please see attached search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) | TOD: 6-2:30 pm

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Fwd: I do have one question though? What law forbids
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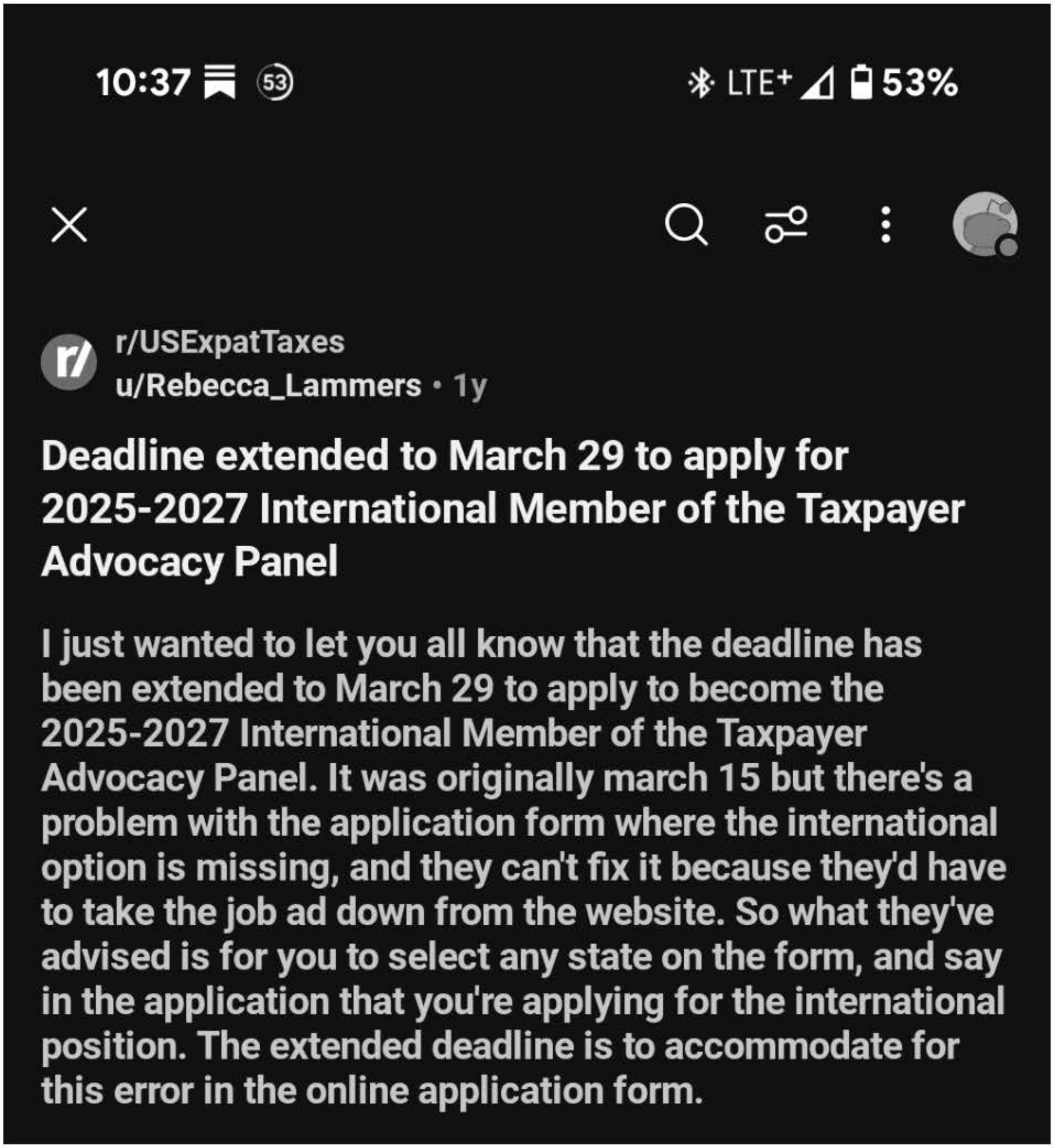

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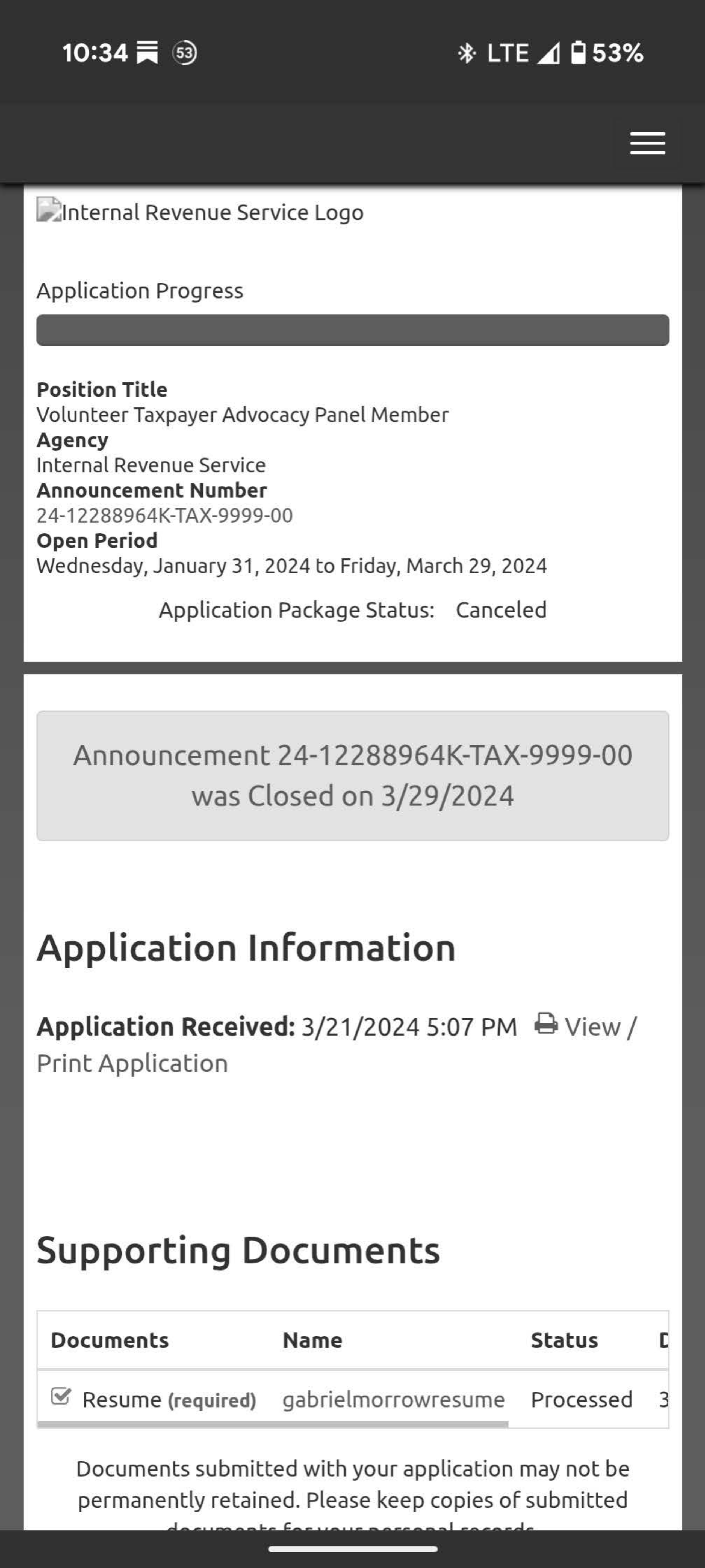

Internal Revenue Service Logo

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Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
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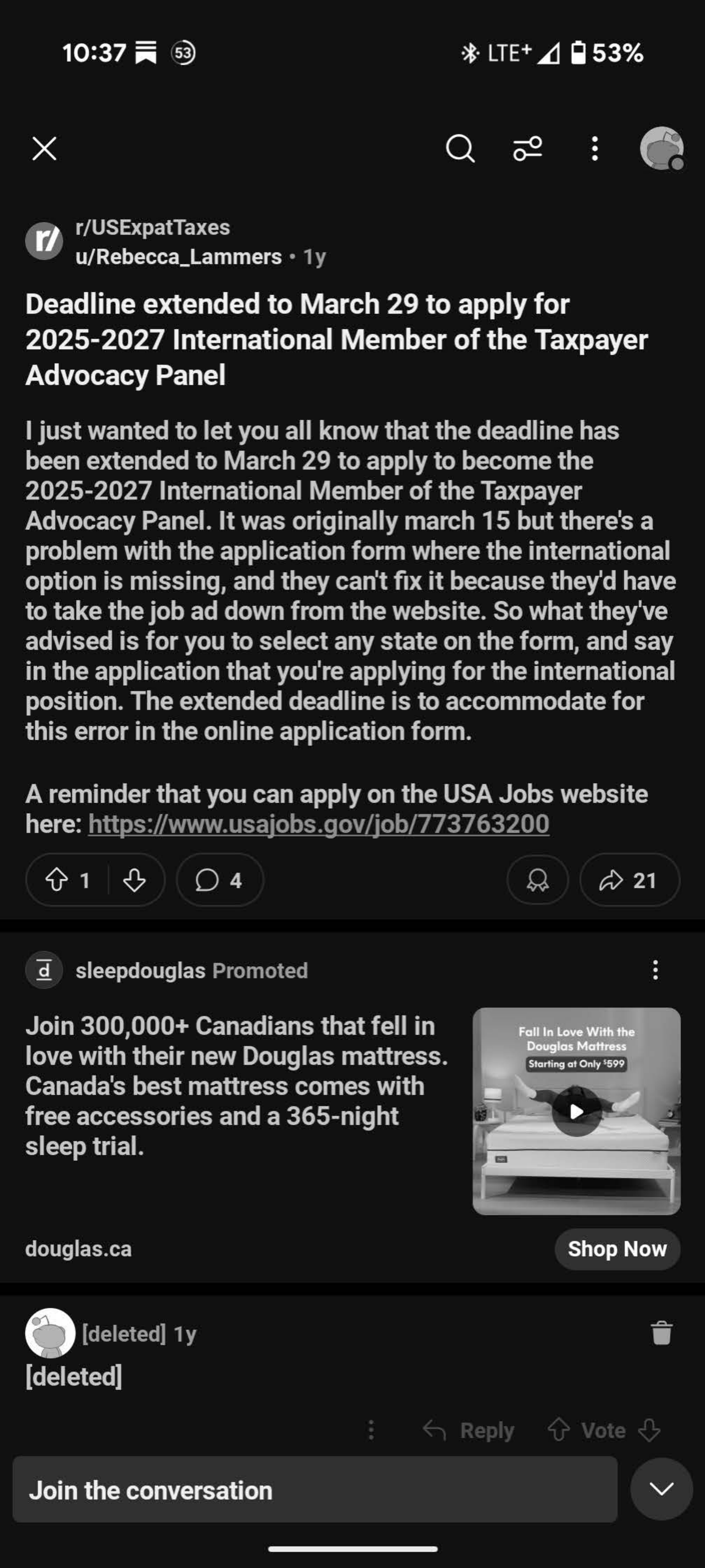

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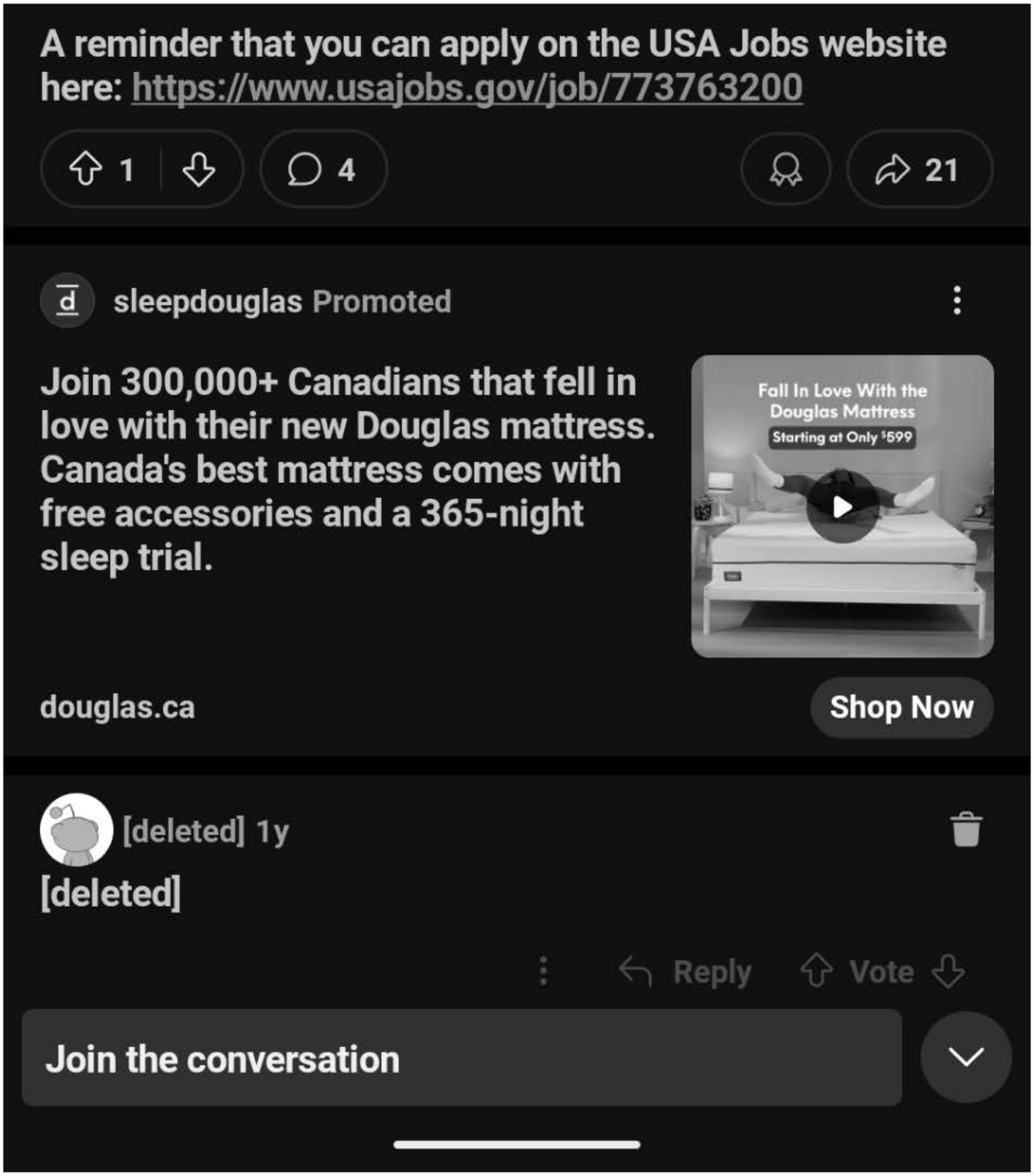

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[deleted]

Reply
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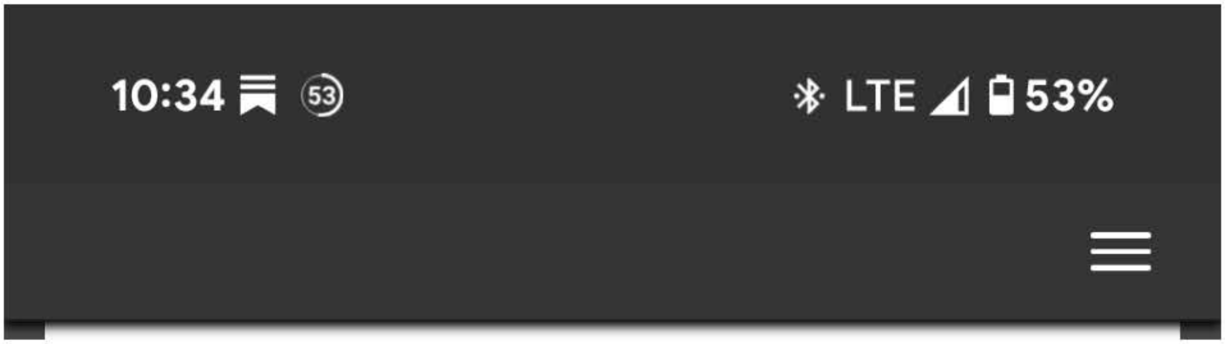

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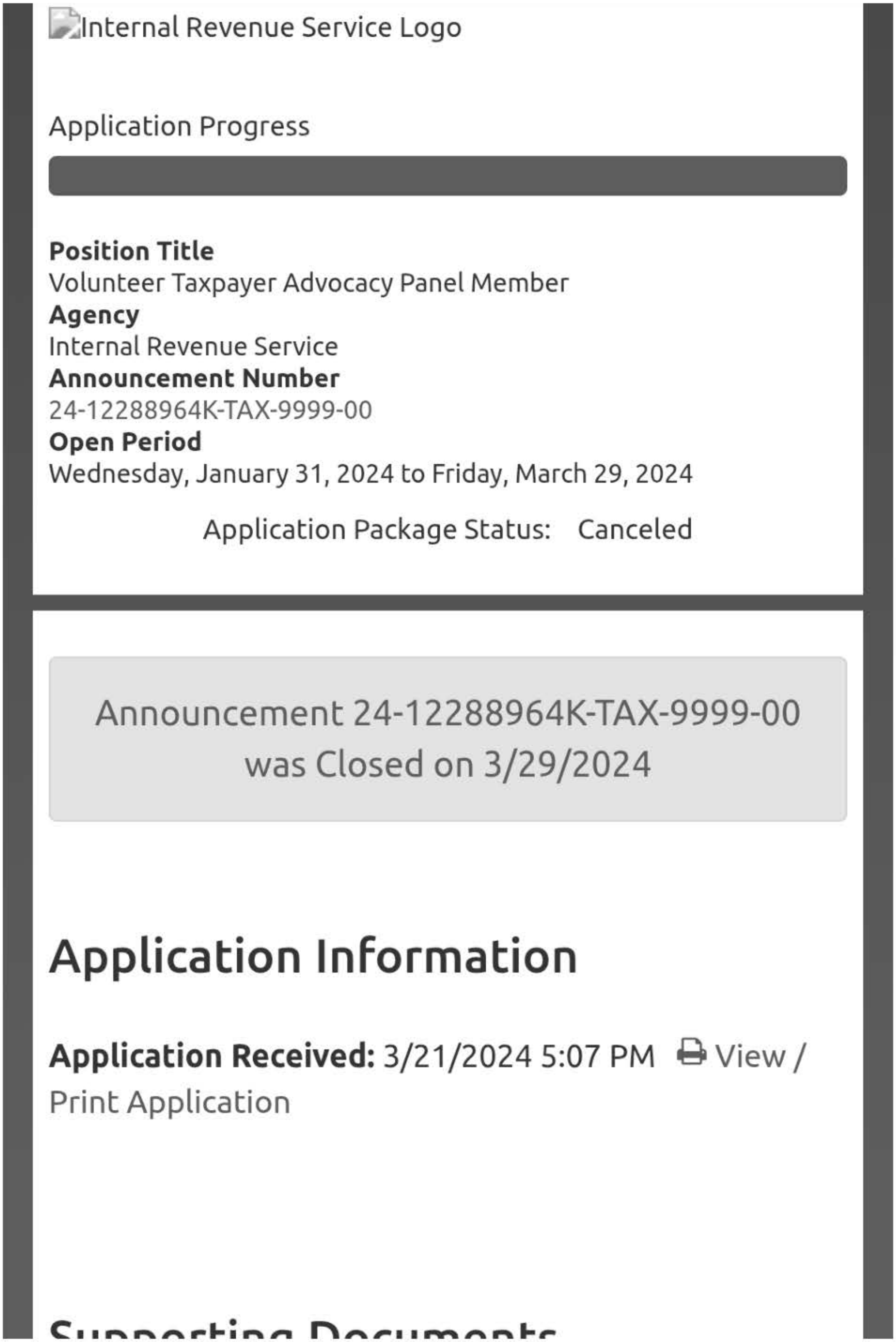

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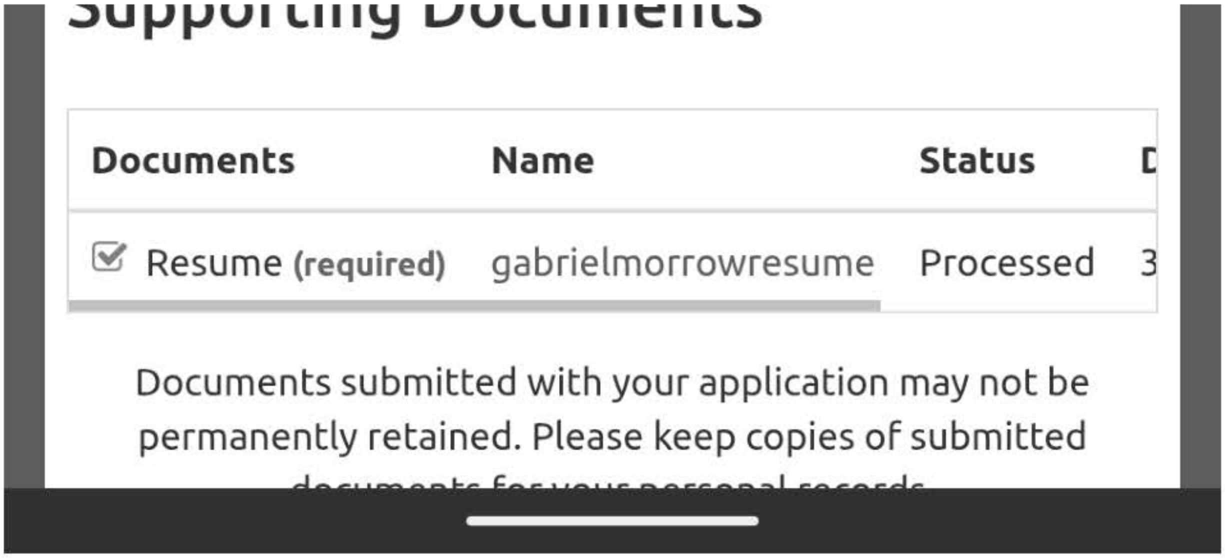

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Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

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Submit New Request

Requester Details

Note: Please review IRS FOIA Guidelines before submitting your FOIA request.

Confirm Mailing Address

To change your mailing address, please update in My Account.

Gabriel Morrow
[redacted]

Requester Default Category: Other

Choose Your Request Type

Request Type	FOIA
Requester Category	Other

Mailing Address

Street1	[redacted]
Street2	
City	[redacted]
State	[redacted]
State (Other)	
Country	[redacted]
Zip Code	[redacted]

Request Description

Records Description

FOIA Request – TAP 2025–2027 International Position; USAJOBS Vacancy #773763200
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Under the Freedom of Information Act (5 U.S.C. § 552), I request non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. No personally identifiable information is requested.
I. Evaluation Tools
Provide all rubrics, scoring guidelines, or templates used to evaluate candidates, including instructions for evaluators. Release factual portions if any part is deemed exempt under 5 U.S.C. § 552(b)(5), per EPA v. Mink, 410 U.S. 73 (1973).
II. Anonymized LITC Notes
Provide redacted evaluation or interview forms (removing PII per 5 U.S.C. § 552(b)(6)) noting LITC affiliation, e.g., “Applicant worked with XYZ LITC.” Release only non-identifying LITC references, redacting deliberative parts if exempt under 5 U.S.C. § 552(b)(5).
III. LITC Affiliation Statistics
Provide data or reports showing the number of applicants with LITC affiliation. If in a database, provide an extract (e.g., CSV). If in free-text, provide entries mentioning LITCs (e.g., “Clinic volunteer”). Include metadata unless fully exempt.
IV. Non-U.S. Applicant Data
Provide data showing the number of non-U.S. resident applicants, including:

Extract (e.g., CSV) of non-U.S. country counts if available.
Free-text entries with non-U.S. countries (e.g., “Canada”) if no database field exists.
Total non-U.S. applicants and country breakdown.Include metadata unless fully exempt.

V. Communications on LITC and Non-U.S. Residency
Provide e-mails, memos, or minutes discussing LITC affiliation or non-U.S. residency as selection criteria, involving TAP leadership, National Taxpayer Advocate’s Office, IRS Human Capital Office, or IRS counsel. Release factual data (e.g., dates, redacted sender/recipient, LITC/residency references), redacting deliberative parts under 5 U.S.C. § 552(b)(5).
VI. Redaction
Redact records per FOIA exemptions. Release factual LITC or residency references, redacting only deliberative portions. For withheld records, provide:

Exemption(s) invoked (e.g., 5 U.S.C. § 552(b)(5) or (b)(6)).
Brief justification.
Certification that segregable, non-exempt portions are released per 5 U.S.C. § 552(b).

Thank you for your attention.
Respectfully submitted,

Attachment

Fee Information

Amount Willing to Pay	$25
Check to Request a Fee Waiver	Yes
Reason for Waiver Request	This is an unpaid volunteer job. and im just intrested in insuring fair hiring practices for the international postion. If the goverment wants to charge for this foia. then i request it explain how i can gain commericaly from it?
Willing to Pay All Fees	No

Expedite Information

Check to Request Expedite	No
Reason to Expedite Request	

Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
July 24, 2025
Employee name:
A. Mircan
Employee ID number:
1003374216
Telephone number:
904-661-3307
Fax number:
855-205-9335
Case number:
2025-18307

Gabriel Morrow
[redacted]

Dear Gabriel Morrow:

We are writing to acknowledge receipt of your Freedom of Information Act (FOIA) request we received on July 23, 2025. The initial estimated date of completion for your request is August 20, 2025.

If you have an active account on the FOIA Public Access Portal (FPAP), we will be providing our response to your FOIA request via FPAP unless you advise us to the contrary.

If you have questions regarding the processing of your FOIA request, and you have an active FPAP account, you may send a message to the assigned caseworker. If you do not have an active FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaisons at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13

Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
September 23, 2025
Employee name:
A. Mircan
Employee ID number:
1003374216
Telephone number:
904-661-3307
Fax number:
855-205-9335
Case number:
2025-18307

Gabriel Morrow
[redacted]

Dear Gabriel Morrow:

We are writing to provide you a final response to your Freedom of Information Act (FOIA) request we received on July 23, 2025.

You requested for non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

We're denying your request, in full, for the following reason:

FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy. We base the determination to withhold on balancing interests between the protection of an individual's right to privacy and the public's right to access government information.

We also received your request for a fee waiver. Because your request will have no fees due, there was no need to consider a determination regarding a fee waiver.

If you have questions regarding the processing of your FOIA request and you have a FOIA Public Access Portal (FPAP) account, you may send a message directly to the assigned caseworker. If you do not have a FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are unable to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaison at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Federal FOIA Ombudsman's office within OGIS offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
www.archives.gov/ogis

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13

Enclosures:
Responsive Documents
Notice 393

IRS

Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,

- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

Independent Office of Appeals
Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, California 93725

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A). The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

(B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

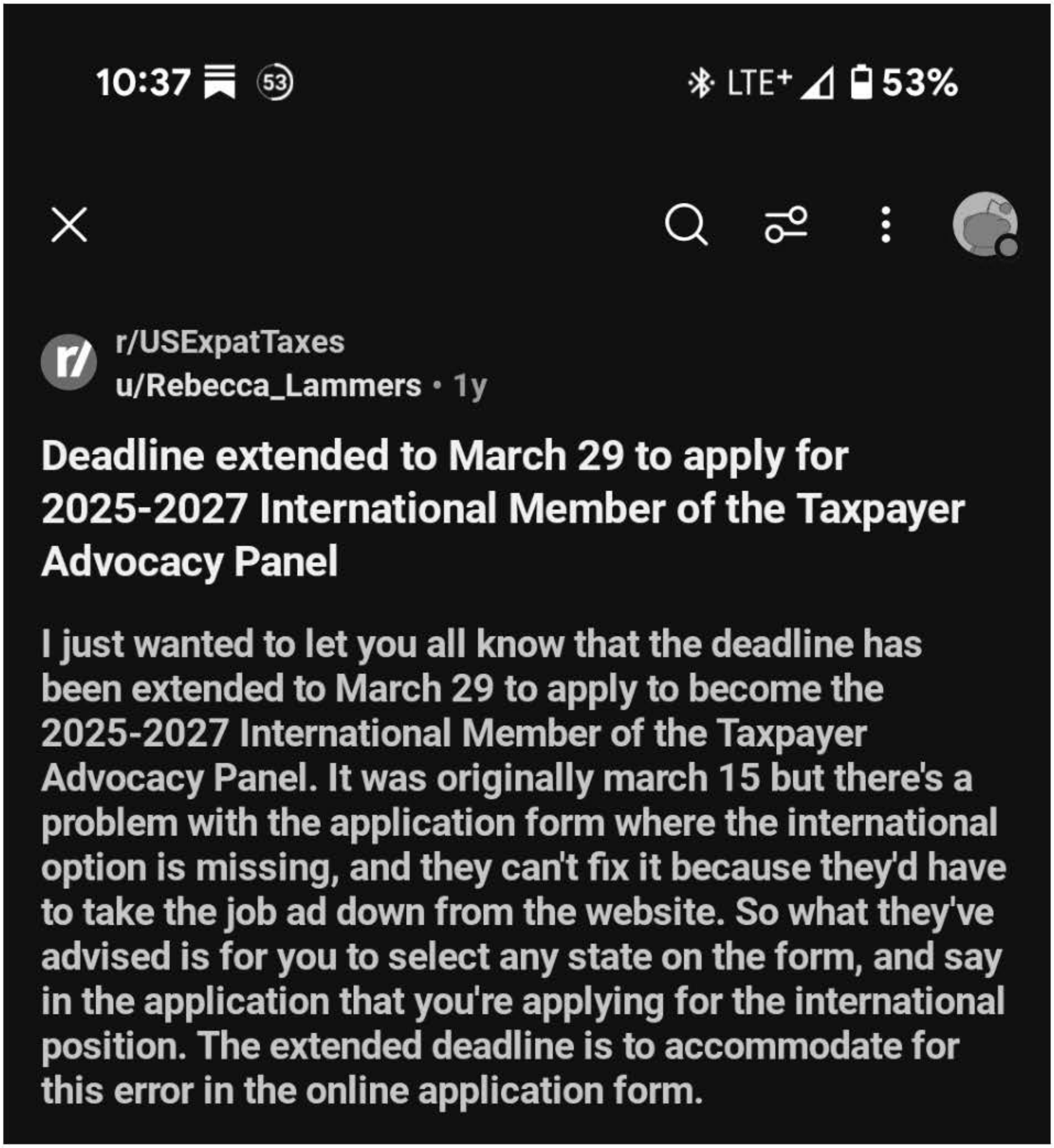
of the Freedom of Information and Protection of Privacy Act

From: gabriel morrow
To: Mircan A(b)(5)
Subject: Re: [EXT] Fwd: I do have one question though? What law forbids
Date: Thursday, July 24, 2025 10:39:11 AM
Attachments: image001.png
1000105798.png
1000105799.png

[redacted] is my social security number.

Attaching screenshot of announcement number.

Also gonna attach screenshot of Rebecca statement on it from reddit she is the last holder of the job to best of my knowledge.

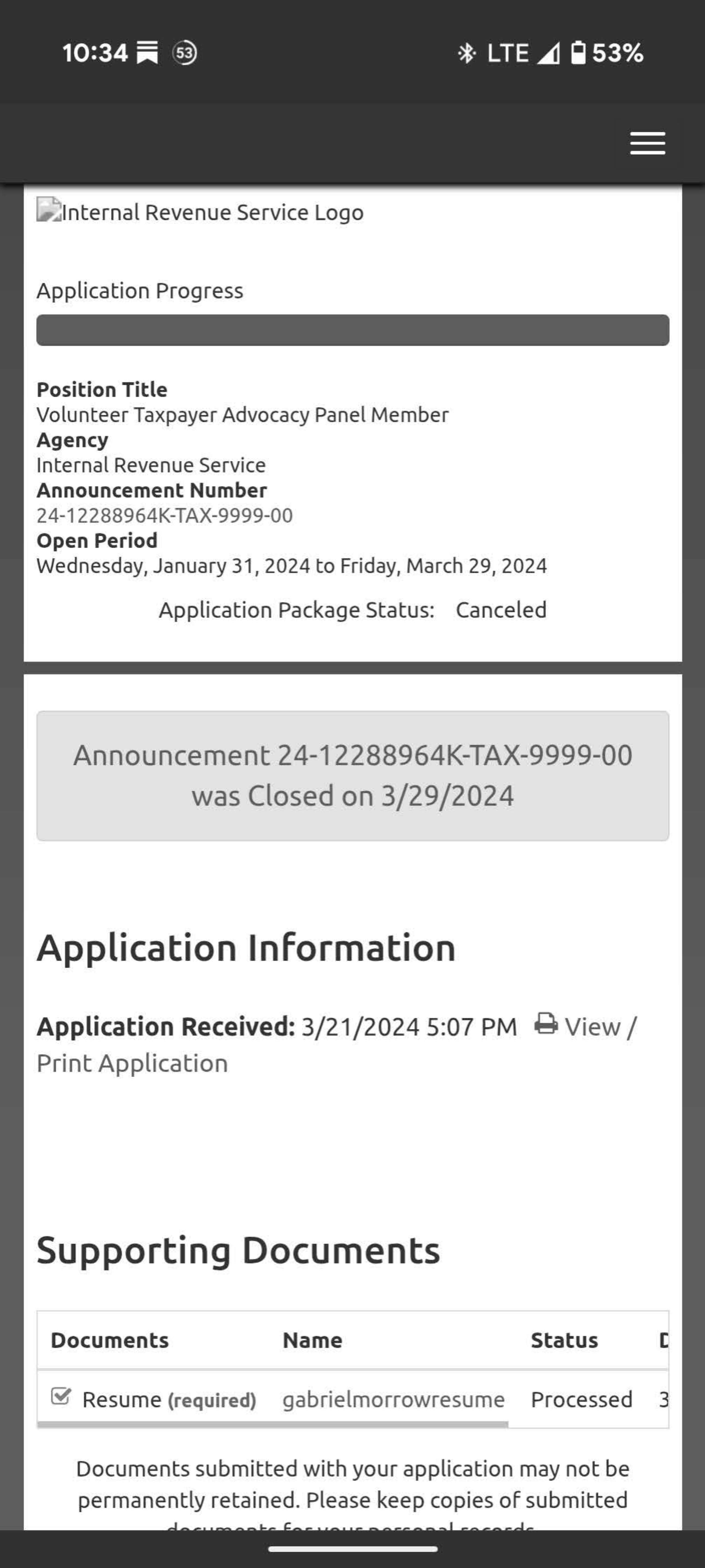


r/USExpatTaxes
u/Rebecca_Lammers • 1y

Deadline extended to March 29 to apply for 2025-2027 International Member of the Taxpayer Advocacy Panel

I just wanted to let you all know that the deadline has been extended to March 29 to apply to become the 2025-2027 International Member of the Taxpayer Advocacy Panel. It was originally march 15 but there's a problem with the application form where the international option is missing, and they can't fix it because they'd have to take the job ad down from the website. So what they've advised is for you to select any state on the form, and say in the application that you're applying for the international position. The extended deadline is to accommodate for this error in the online application form.

Taxpayer
Advocacy Panel
20 YEARS OF IMPROVING THE IRS



Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
Wednesday, January 31, 2024 to Friday, March 29, 2024

Application Package Status: Canceled

Announcement 24-12288964K-TAX-9999-00 was Closed on 3/29/2024

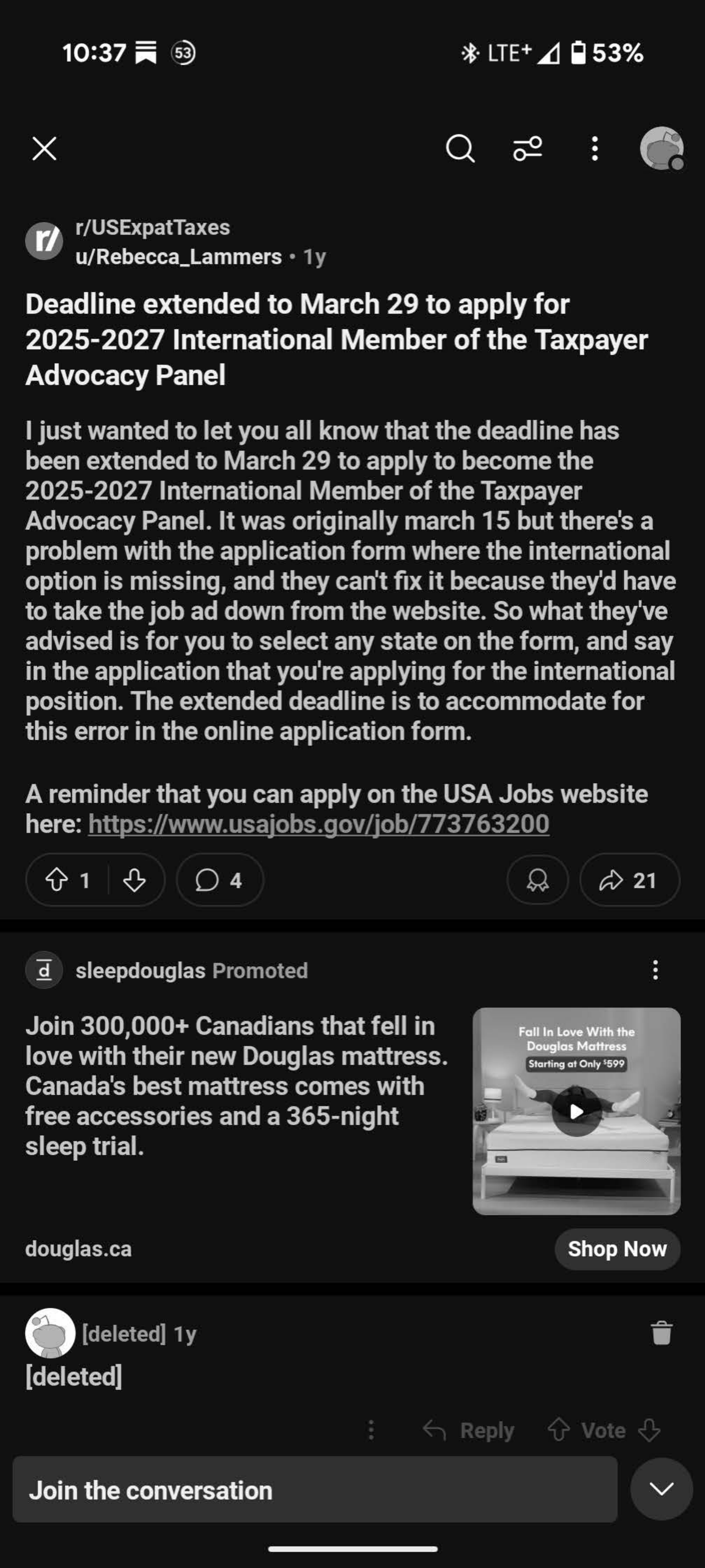
Application Information

Application Received: 3/21/2024 5:07 PM View / Print Application

Supporting Documents

Documents	Name	Status	D
☑ Resume **(required)**	gabrielmorrowresume	Processed	3

Documents submitted with your application may not be permanently retained. Please keep copies of submitted



r/USExpatTaxes
u/Rebecca_Lammers • 1y

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A reminder that you can apply on the USA Jobs website here: https://www.usajobs.gov/job/773763200

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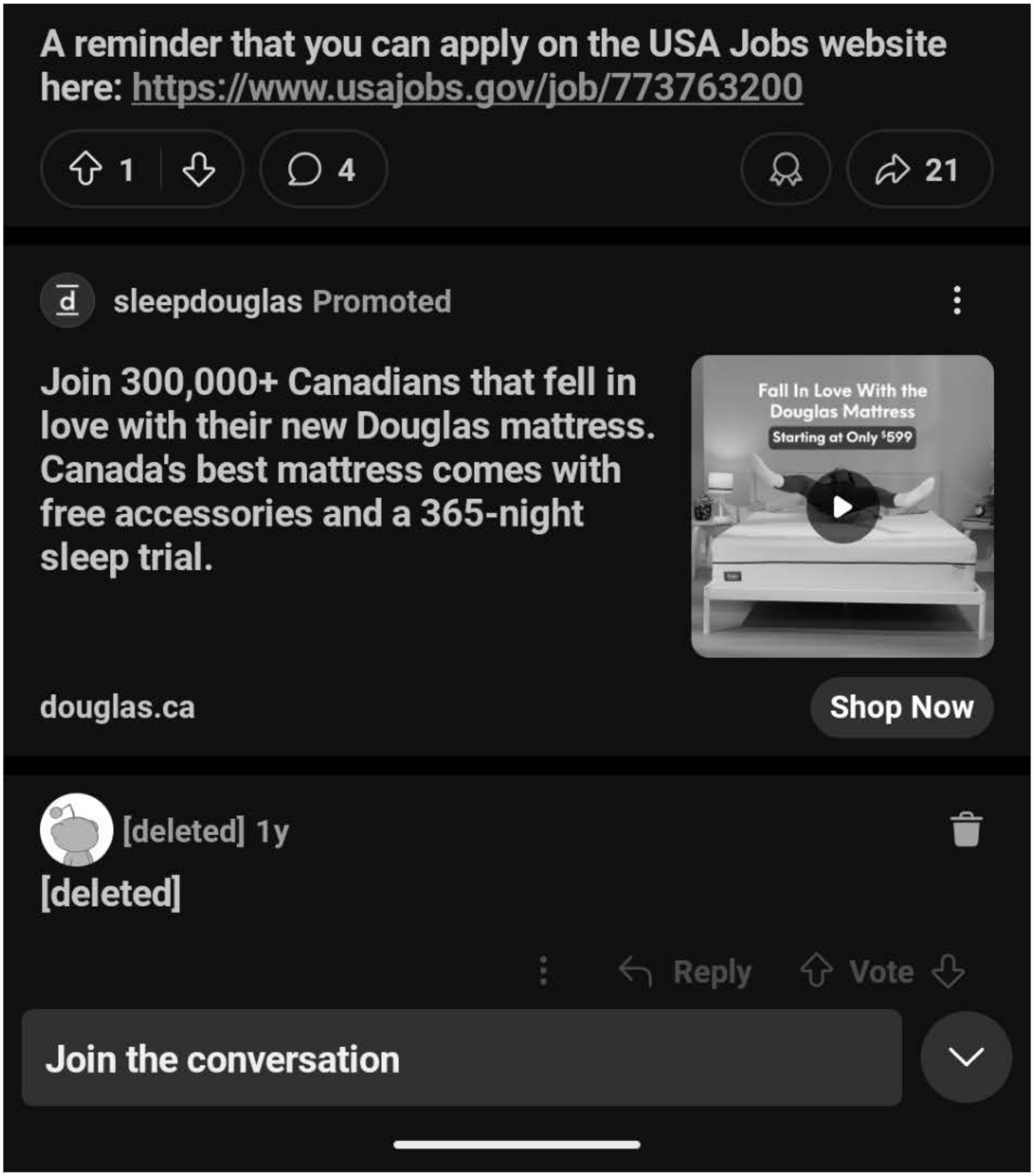
Join 300,000+ Canadians that fell in love with their new Douglas mattress. Canada's best mattress comes with free accessories and a 365-night sleep trial.

Fall In Love With the Douglas Mattress
Starting at Only $599

douglas.ca
Shop Now

[deleted] 1y

[deleted]



A reminder that you can apply on the USA Jobs website here: https://www.usajobs.gov/job/773763200

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21

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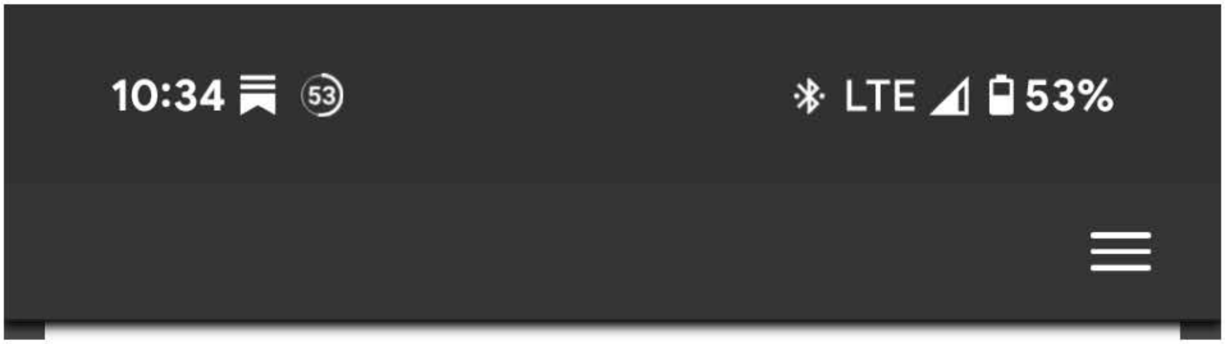
Join 300,000+ Canadians that fell in love with their new Douglas mattress. Canada's best mattress comes with free accessories and a 365-night sleep trial.

Fall In Love With the Douglas Mattress
Starting at Only $599
douglas.ca
Shop Now

[deleted] 1y

[deleted]

Reply
Vote
Join the conversation



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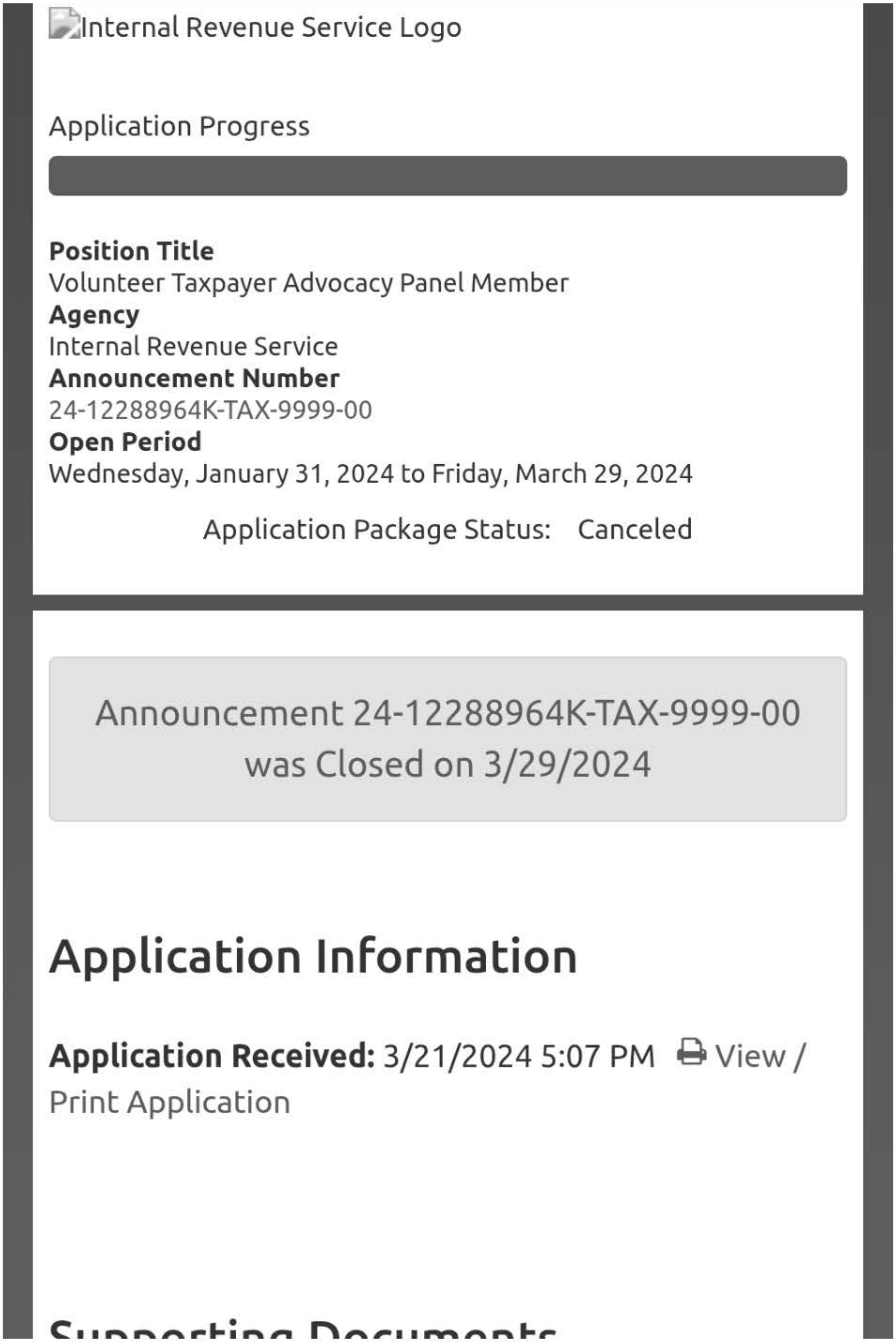
LTE
53%



Internal Revenue Service Logo

Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
Wednesday, January 31, 2024 to Friday, March 29, 2024

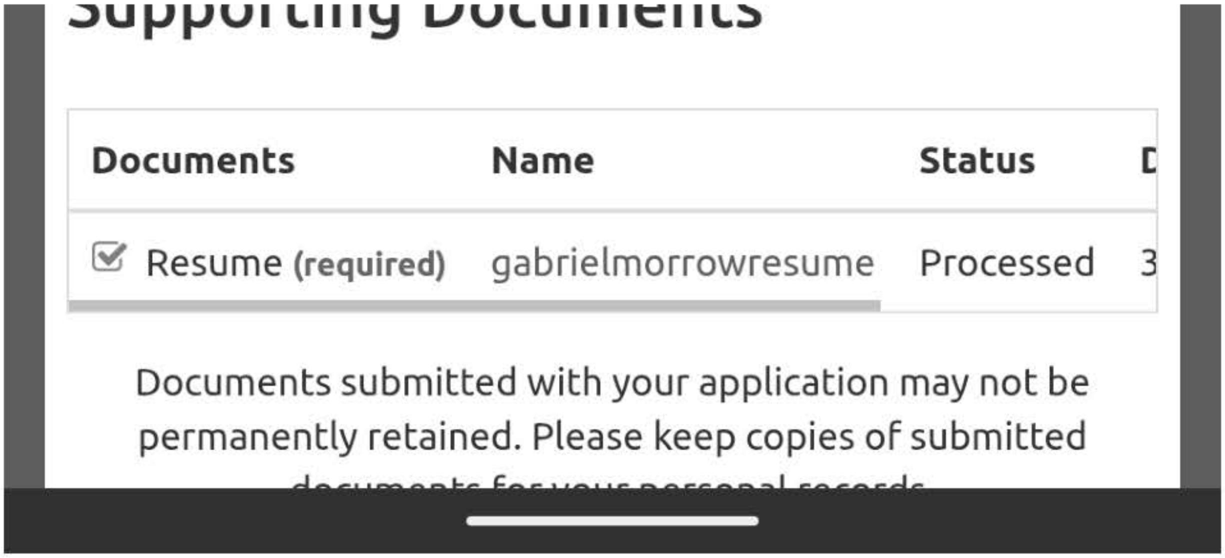
Application Package Status: Canceled

Announcement 24-12288964K-TAX-9999-00 was Closed on 3/29/2024

Application Information

Application Received: 3/21/2024 5:07 PM 🖨 View / Print Application

Supporting Documents



Supporting Documents

Documents	Name	Status	D
☑ Resume **(required)**	gabrielmorrowresume	Processed	3

Documents submitted with your application may not be permanently retained. Please keep copies of submitted documents for your personal records.

On Thu, Jul 24, 2025, 10:32 AM Mircan A(b)(6) <(b)(6)> wrote:

> Do you have the announcement number for the volunteer position? Also, need your social security number. If you are not comfortable sending via email, you can send a fax-to-fax number listed in the FOIA acknowledgment letter.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Thursday, July 24, 2025 10:10 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** [EXT] Fwd: I do have one question though? What law forbids
>
> ---------- Forwarded message ---------
> From: **Smith Fred N** <(b)(6)
> Date: Fri, Jul 19, 2024, 11:20 AM
> Subject: RE: I do have one question though? What law forbids
> To: zed260@gmail.com <zed260@gmail.com>
> Cc: *TAS TAP Recruitment <tap.recruitment@irs.gov>, Medrano Priscilla R (b)(6) >, *Taxpayer Advocacy Panel <taxpayer.advocacy.panel@irs.gov>
>
> Good day Mr. Morrow,

I want to clarify some things with you about TAP. The Taxpayer Advocacy Panel (TAP) is a ***VOLUNTEER*** position. It is **NOT** a paid position. It is **NOT** a job. It is **NOT** employment. This is very clearly stated in all our material that was provided to you prior to your interview, in the announcement for vacancies on USAjobs.gov and reiterated during your interview. There will not be any negotiations for a wage for the international representative or any position in this Program.

It was requested of you to provide Form 12333 and a copy of your birth certificate or passport to initiate your fingerprint process. You provided this documentation, but we noticed a discrepancy in the records. You used an address in Canada on your Form 12333; however, you applied for a position in Tennessee. Due to this discrepancy, we are currently unable to initiate the fingerprint process. You stated in an email that you will not be able to obtain your fingerprinting until you return to the U.S. in October. That is outside of the timeframe in which we need this action completed. If you wish to continue in this process, I need to know the following:

1. Is it your intention to be an international representative from Canada?
2. Is it your intention to be a representative of Tennessee?
    a. If so, when are you going to take up permanent residency?
    b. What is the address of this permanent residence as that will be used to initiate the fingerprinting process?
3. Will you be able to obtain a fingerprint session in the prescribed timeframe?

You stated that Rebecca (Lammers) instructed you to just select any state during the application period. That was incorrect. The guidance provided was that if an applicant resided in a state that was not listed as a targeted state, that applicant should select any state listed so their application would be accepted. “International” was on the targeted listing. By you living in Canada, you should have selected international during your application process. If you intended on applying for the position in Tennessee, you should be a resident, and reside, in Tennessee.

I hope this clarifies everything for you. I need your responses no later than 5:00pm ET on Monday, July, 22, 2024. No response will equate to you no longer being in

consideration for the ***VOLUNTEER*** position.

Thank you,

Fred N. Smith, Jr.

Senior Program Analyst

Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

TOD: Tuesday – Friday 6:30am – 5:00pm ET

Taxpayer
Advocacy Panel
20 YEARS OF IMPROVING THE IRS

Follow us on Facebook!

From: gabriel morrow <zed260@gmail.com>
Sent: Sunday, July 7, 2024 10:00 AM
To: Medrano Priscilla R <(b)(6)
Subject: [EXT] I do have one question though? What law forbids

Wage negotiations over the international taxpayer advocate position?

Exspialy given the fact on paper. The listing was invalid to begin with. Terms of employment where never expressly stated over the international taxpayer position. Rebecca even told on unofficial channels to apply and just pick a state. That is not a valid job listing.

So can you point me to the laws/regulations that govern the wages over this job?

Submit New Request

Requester Details

Note: Please review IRS FOIA Guidelines before submitting your FOIA request.

Confirm Mailing Address

To change your mailing address, please update in My Account.

Gabriel Morrow
[redacted]

Requester Default Category: Other

Choose Your Request Type

Request Type	FOIA
Requester Category	Other

Mailing Address

Street1	[redacted]
Street2	
City	[redacted]
State	[redacted]
State (Other)	
Country	[redacted]
Zip Code	[redacted]

Request Description

Records Description

FOIA Request – TAP 2025–2027 International Position; USAJOBS Vacancy #773763200
Dear FOIA Officer,
Under the Freedom of Information Act (5 U.S.C. § 552), I request non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. No personally identifiable information is requested.
I. Evaluation Tools
Provide all rubrics, scoring guidelines, or templates used to evaluate candidates, including instructions for evaluators. Release factual portions if any part is deemed exempt under 5 U.S.C. § 552(b)(5), per EPA v. Mink, 410 U.S. 73 (1973).
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IV. Non-U.S. Applicant Data
Provide data showing the number of non-U.S. resident applicants, including:

Extract (e.g., CSV) of non-U.S. country counts if available.
Free-text entries with non-U.S. countries (e.g., “Canada”) if no database field exists.
Total non-U.S. applicants and country breakdown.Include metadata unless fully exempt.

V. Communications on LITC and Non-U.S. Residency
Provide e-mails, memos, or minutes discussing LITC affiliation or non-U.S. residency as selection criteria, involving TAP leadership, National Taxpayer Advocate’s Office, IRS Human Capital Office, or IRS counsel. Release factual data (e.g., dates, redacted sender/recipient, LITC/residency references), redacting deliberative parts under 5 U.S.C. § 552(b)(5).
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Redact records per FOIA exemptions. Release factual LITC or residency references, redacting only deliberative portions. For withheld records, provide:

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Brief justification.
Certification that segregable, non-exempt portions are released per 5 U.S.C. § 552(b).

Thank you for your attention.
Respectfully submitted,

Attachment

Fee Information

Amount Willing to Pay	$25
Check to Request a Fee Waiver	Yes
Reason for Waiver Request	This is an unpaid volunteer job. and im just intrested in insuring fair hiring practices for the international postion. If the goverment wants to charge for this foia. then i request it explain how i can gain commericaly from it?
Willing to Pay All Fees	No

Expedite Information

Check to Request Expedite	No
Reason to Expedite Request	

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

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of the Freedom of Information and Protection of Privacy Act

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Date: Thursday, July 24, 2025 10:39:11 AM
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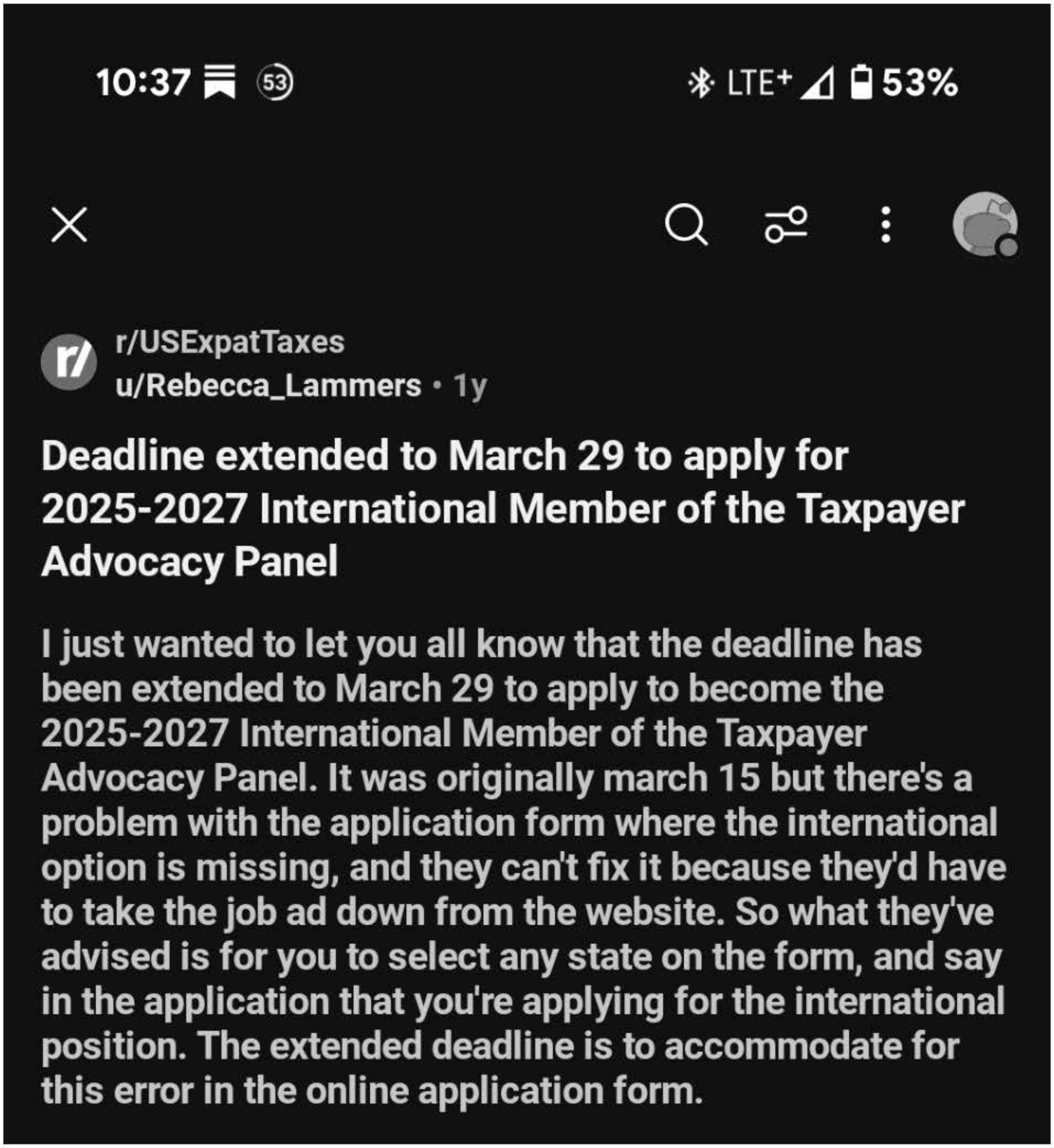

r/USExpatTaxes
u/Rebecca_Lammers • 1y

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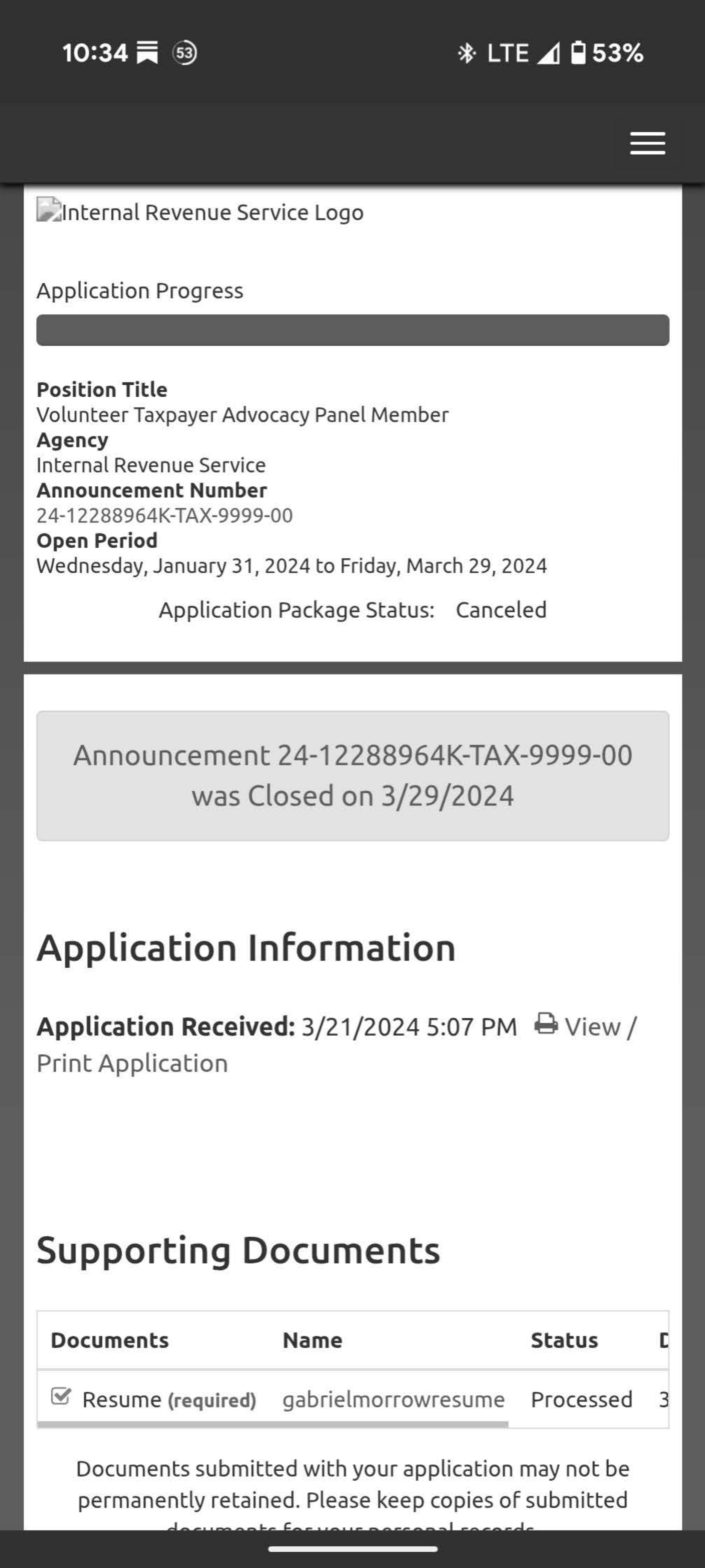
Taxpayer
Advocacy Panel

20 YEARS OF IMPROVING THE IRS



Internal Revenue Service Logo

Application Progress

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Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
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Application Information

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Supporting Documents

Documents	Name	Status	D
☑ Resume **(required)**	gabrielmorrowresume	Processed	3

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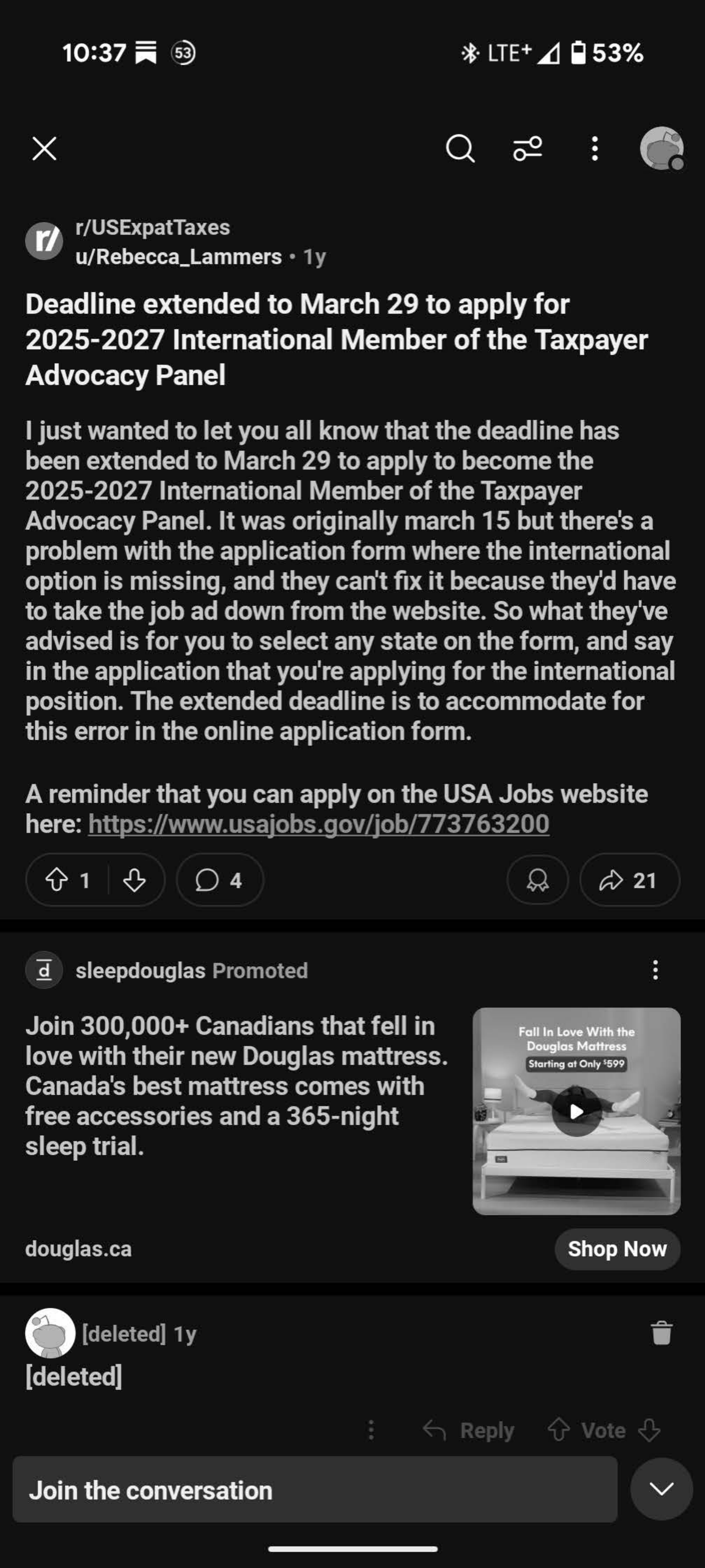

r/USExpatTaxes
u/Rebecca_Lammers • 1y

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Fall In Love With the Douglas Mattress
Starting at Only $599

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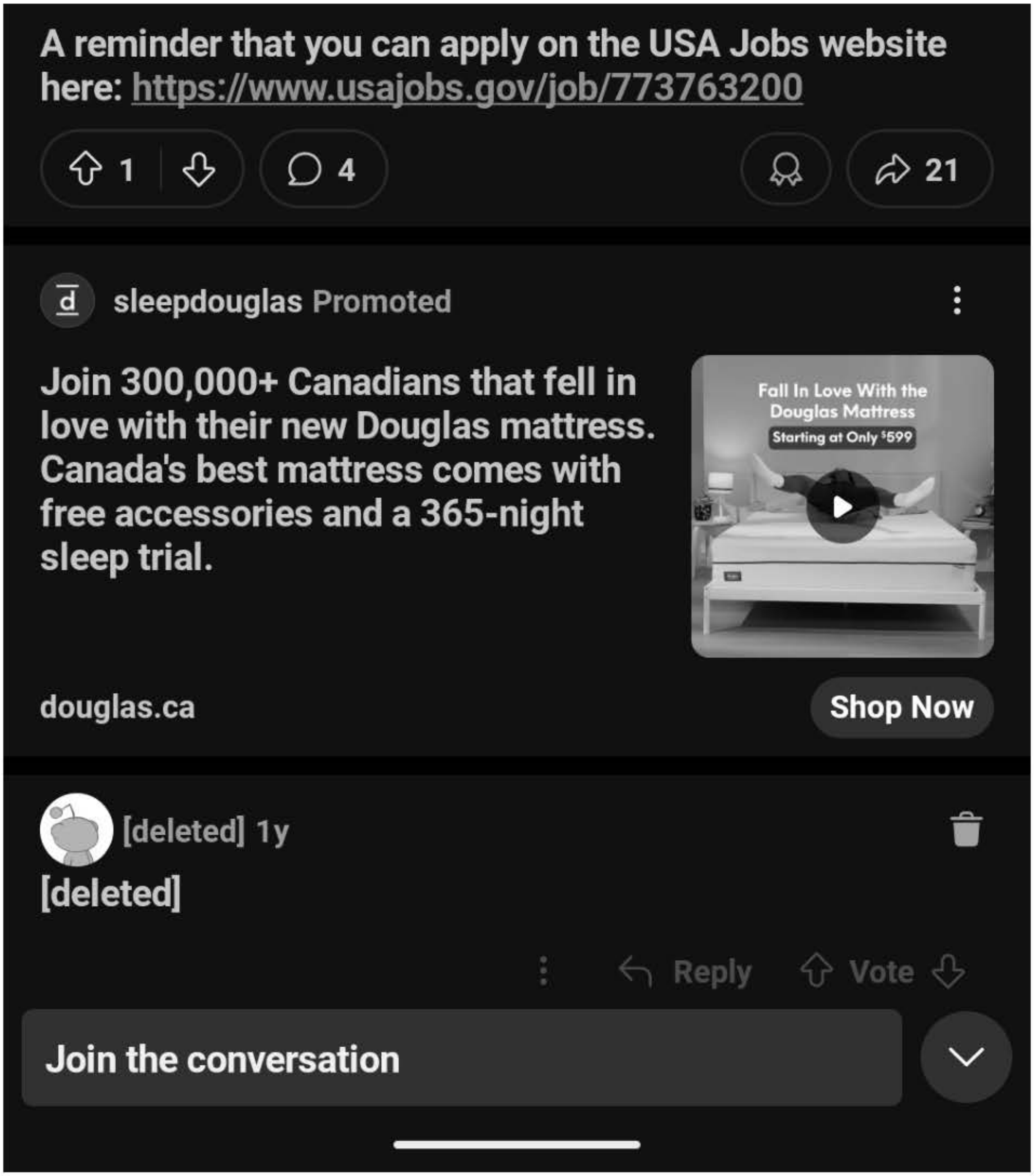
[deleted] 1y

[deleted]



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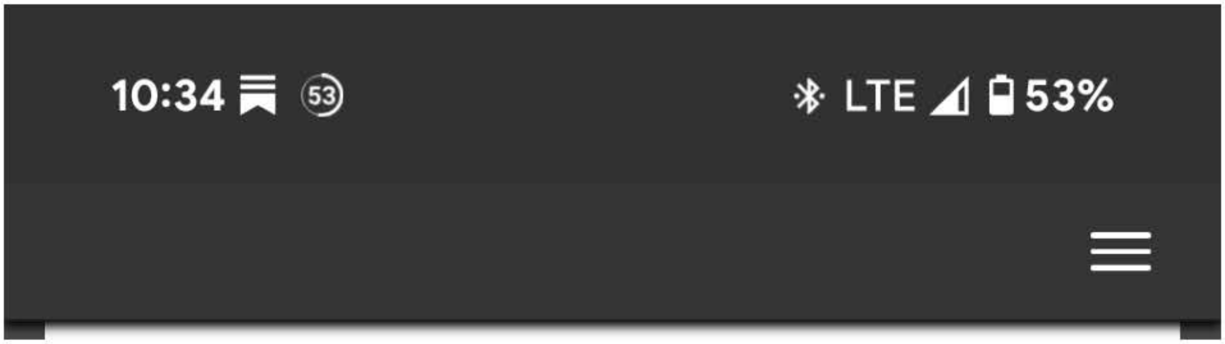
Reply
Vote
Join the conversation



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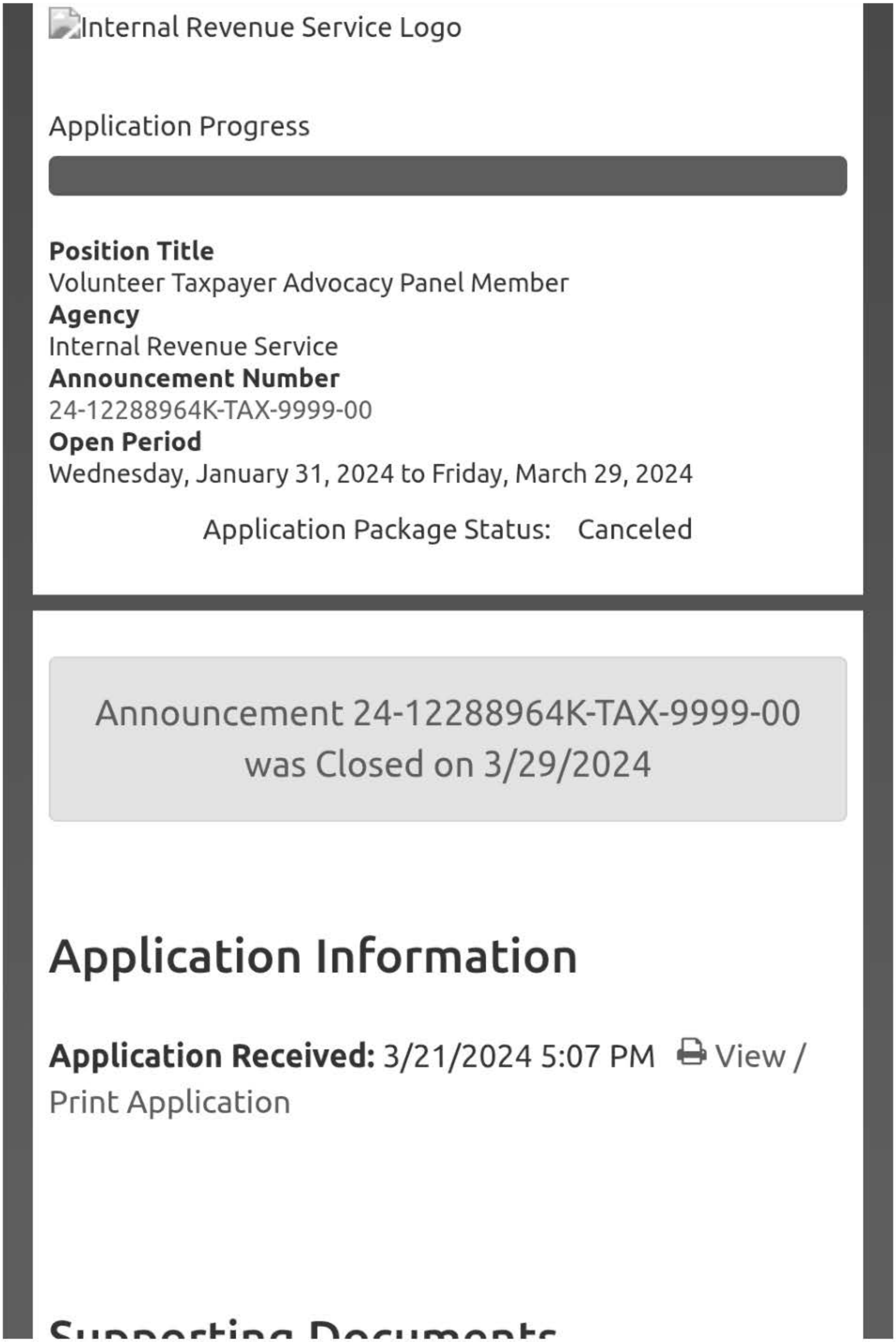

Internal Revenue Service Logo

Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
Wednesday, January 31, 2024 to Friday, March 29, 2024

Application Package Status: Canceled

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Application Received: 3/21/2024 5:07 PM View / Print Application

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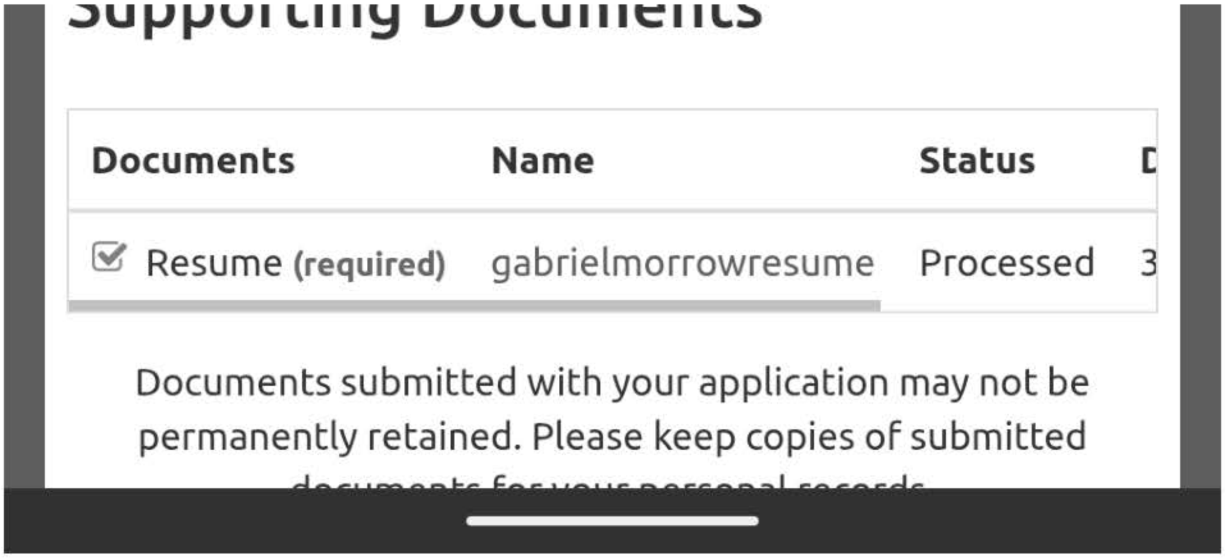

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> Do you have the announcement number for the volunteer position? Also, need your social security number. If you are not comfortable sending via email, you can send a fax-to-fax number listed in the FOIA acknowledgment letter.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Thursday, July 24, 2025 10:10 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** [EXT] Fwd: I do have one question though? What law forbids
>
> ---------- Forwarded message ---------
> From: **Smith Fred N** <(b)(6)
> Date: Fri, Jul 19, 2024, 11:20 AM
> Subject: RE: I do have one question though? What law forbids
> To: zed260@gmail.com <zed260@gmail.com>
> Cc: *TAS TAP Recruitment <tap.recruitment@irs.gov>, Medrano Priscilla R
> (b)(6) >, *Taxpayer Advocacy Panel
> <taxpayer.advocacy.panel@irs.gov>
>
> Good day Mr. Morrow,

I want to clarify some things with you about TAP. The Taxpayer Advocacy Panel (TAP) is a ***VOLUNTEER*** position. It is **NOT** a paid position. It is **NOT** a job. It is **NOT** employment. This is very clearly stated in all our material that was provided to you prior to your interview, in the announcement for vacancies on USAjobs.gov and reiterated during your interview. There will not be any negotiations for a wage for the international representative or any position in this Program.

It was requested of you to provide Form 12333 and a copy of your birth certificate or passport to initiate your fingerprint process. You provided this documentation, but we noticed a discrepancy in the records. You used an address in Canada on your Form 12333; however, you applied for a position in Tennessee. Due to this discrepancy, we are currently unable to initiate the fingerprint process. You stated in an email that you will not be able to obtain your fingerprinting until you return to the U.S. in October. That is outside of the timeframe in which we need this action completed. If you wish to continue in this process, I need to know the following:

1. Is it your intention to be an international representative from Canada?
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    a. If so, when are you going to take up permanent residency?
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3. Will you be able to obtain a fingerprint session in the prescribed timeframe?

You stated that Rebecca (Lammers) instructed you to just select any state during the application period. That was incorrect. The guidance provided was that if an applicant resided in a state that was not listed as a targeted state, that applicant should select any state listed so their application would be accepted. “International” was on the targeted listing. By you living in Canada, you should have selected international during your application process. If you intended on applying for the position in Tennessee, you should be a resident, and reside, in Tennessee.

I hope this clarifies everything for you. I need your responses no later than 5:00pm ET on Monday, July, 22, 2024. No response will equate to you no longer being in

consideration for the ***VOLUNTEER*** position.

Thank you,

Fred N. Smith, Jr.

Senior Program Analyst

Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

TOD: Tuesday – Friday 6:30am – 5:00pm ET

Taxpayer Advocacy Panel
20 YEARS OF IMPROVING THE IRS

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>
> So can you point me to the laws/regulations that govern the wages over this job?

Submit New Request

Requester Details

Note: Please review IRS FOIA Guidelines before submitting your FOIA request.

Confirm Mailing Address

To change your mailing address, please update in My Account.

Gabriel Morrow
[redacted]

Requester Default Category: Other

Choose Your Request Type

Request Type	FOIA
Requester Category	Other

Mailing Address

Street1	[redacted]
Street2	
City	[redacted]
State	[redacted]
State (Other)	
Country	[redacted]
Zip Code	[redacted]

Request Description

Records Description

FOIA Request – TAP 2025–2027 International Position; USAJOBS Vacancy #773763200
Dear FOIA Officer,
Under the Freedom of Information Act (5 U.S.C. § 552), I request non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. No personally identifiable information is requested.
I. Evaluation Tools
Provide all rubrics, scoring guidelines, or templates used to evaluate candidates, including instructions for evaluators. Release factual portions if any part is deemed exempt under 5 U.S.C. § 552(b)(5), per EPA v. Mink, 410 U.S. 73 (1973).
II. Anonymized LITC Notes
Provide redacted evaluation or interview forms (removing PII per 5 U.S.C. § 552(b)(6)) noting LITC affiliation, e.g., “Applicant worked with XYZ LITC.” Release only non-identifying LITC references, redacting deliberative parts if exempt under 5 U.S.C. § 552(b)(5).
III. LITC Affiliation Statistics
Provide data or reports showing the number of applicants with LITC affiliation. If in a database, provide an extract (e.g., CSV). If in free-text, provide entries mentioning LITCs (e.g., “Clinic volunteer”). Include metadata unless fully exempt.
IV. Non-U.S. Applicant Data
Provide data showing the number of non-U.S. resident applicants, including:

Extract (e.g., CSV) of non-U.S. country counts if available.
Free-text entries with non-U.S. countries (e.g., “Canada”) if no database field exists.
Total non-U.S. applicants and country breakdown.Include metadata unless fully exempt.

V. Communications on LITC and Non-U.S. Residency
Provide e-mails, memos, or minutes discussing LITC affiliation or non-U.S. residency as selection criteria, involving TAP leadership, National Taxpayer Advocate’s Office, IRS Human Capital Office, or IRS counsel. Release factual data (e.g., dates, redacted sender/recipient, LITC/residency references), redacting deliberative parts under 5 U.S.C. § 552(b)(5).
VI. Redaction
Redact records per FOIA exemptions. Release factual LITC or residency references, redacting only deliberative portions. For withheld records, provide:

Exemption(s) invoked (e.g., 5 U.S.C. § 552(b)(5) or (b)(6)).
Brief justification.
Certification that segregable, non-exempt portions are released per 5 U.S.C. § 552(b).

Thank you for your attention.
Respectfully submitted,

Attachment

Fee Information

Amount Willing to Pay	$25
Check to Request a Fee Waiver	Yes
Reason for Waiver Request	This is an unpaid volunteer job. and im just intrested in insuring fair hiring practices for the international postion. If the goverment wants to charge for this foia. then i request it explain how i can gain commericaly from it?
Willing to Pay All Fees	No

Expedite Information

Check to Request Expedite	No
Reason to Expedite Request	

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

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Gabriel Morrow
[redacted]

Requester Default Category: Other

Choose Your Request Type

Request Type	FOIA
Requester Category	Other

Mailing Address

Street1	[redacted]
Street2	
City	[redacted]
State	[redacted]
State (Other)	
Country	[redacted]
Zip Code	[redacted]

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Expedite Information

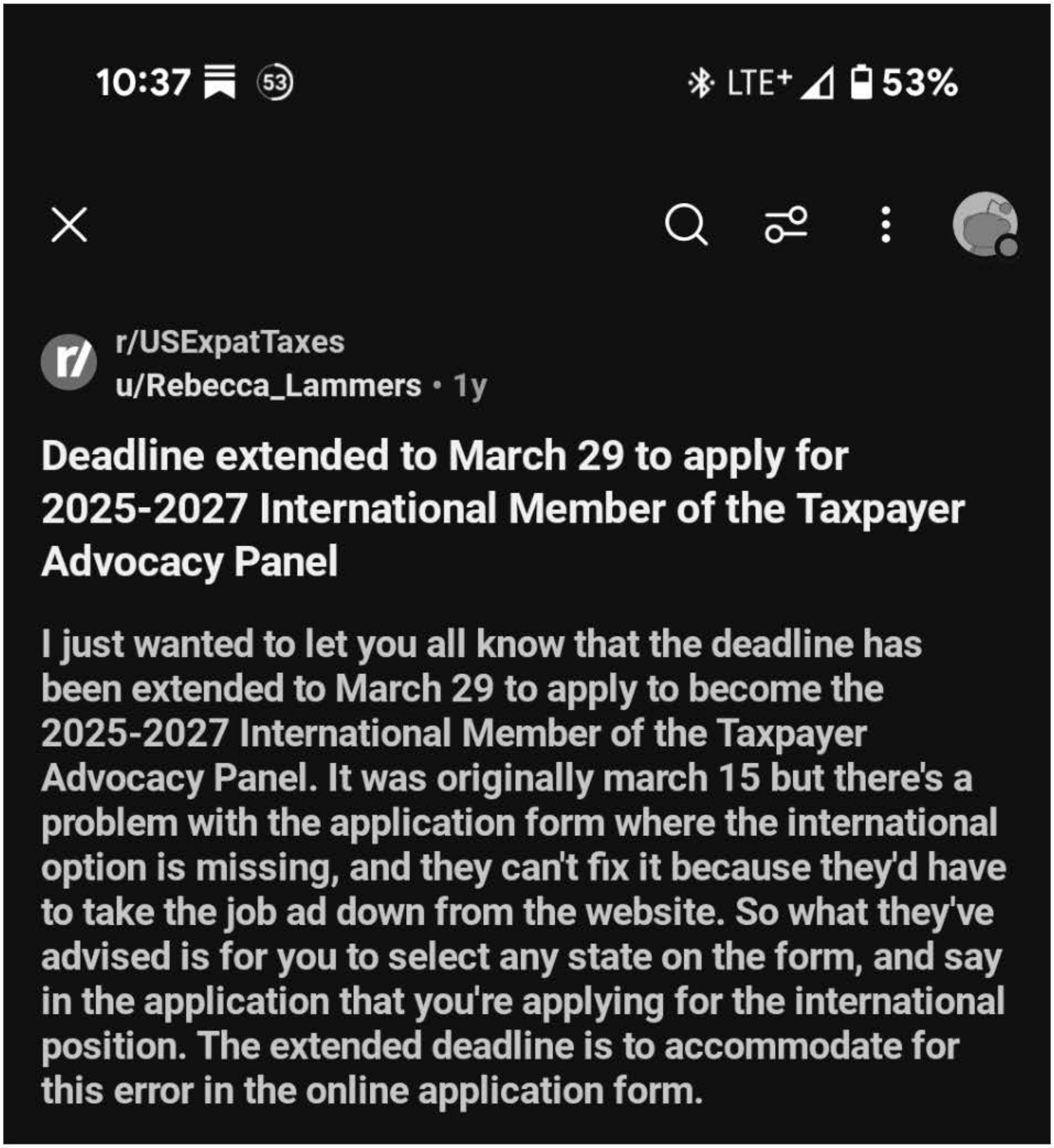
Check to Request Expedite	No
Reason to Expedite Request	

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Fwd: I do have one question though? What law forbids
Date: Thursday, July 24, 2025 10:39:11 AM
Attachments: image001.png
1000105798.png
1000105799.png

[redacted] is my social security number.

Attaching screenshot of announcement number.

Also gonna attach screenshot of Rebecca statement on it from reddit she is the last holder of the job to best of my knowledge.



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Taxpayer
Advocacy Panel

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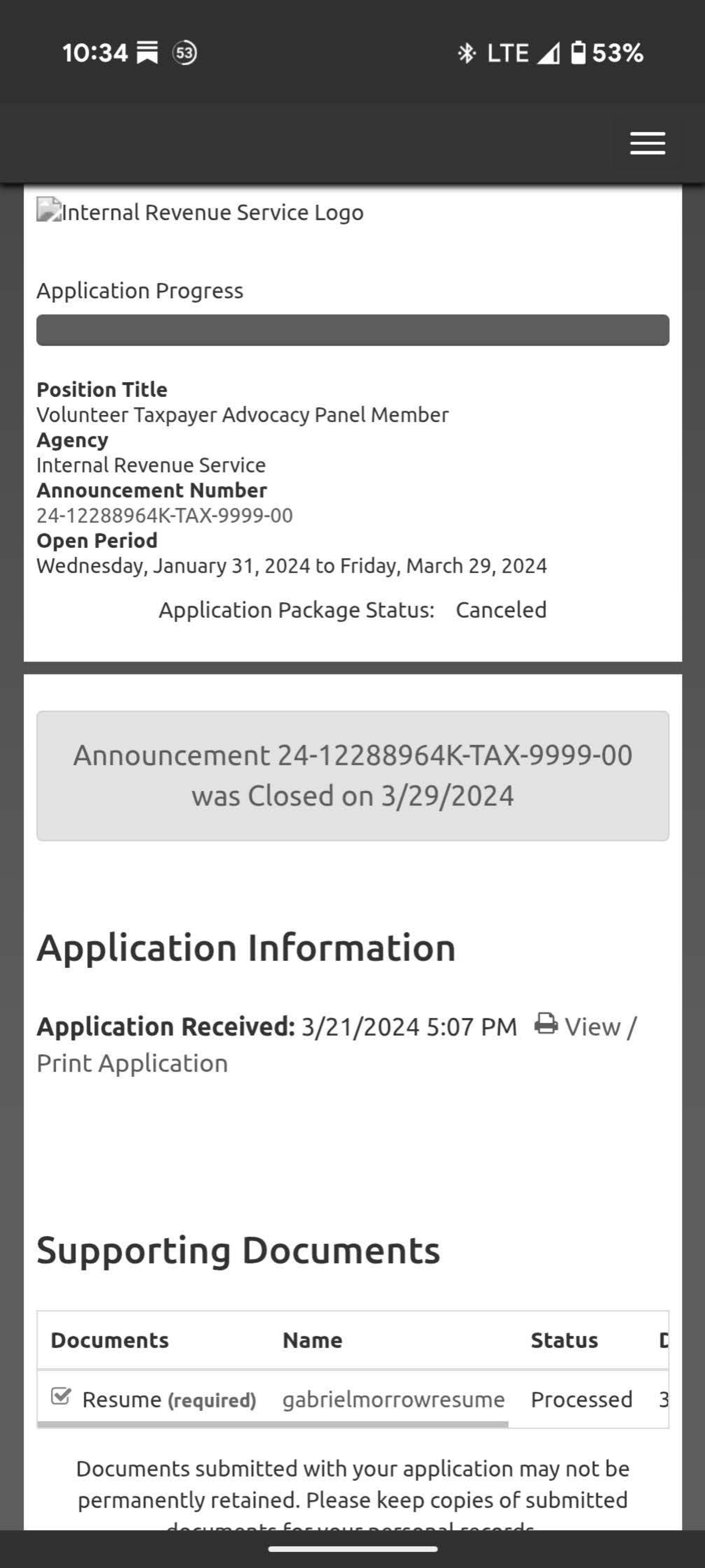

Internal Revenue Service Logo

Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
Wednesday, January 31, 2024 to Friday, March 29, 2024

Application Package Status: Canceled

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Application Received: 3/21/2024 5:07 PM View / Print Application

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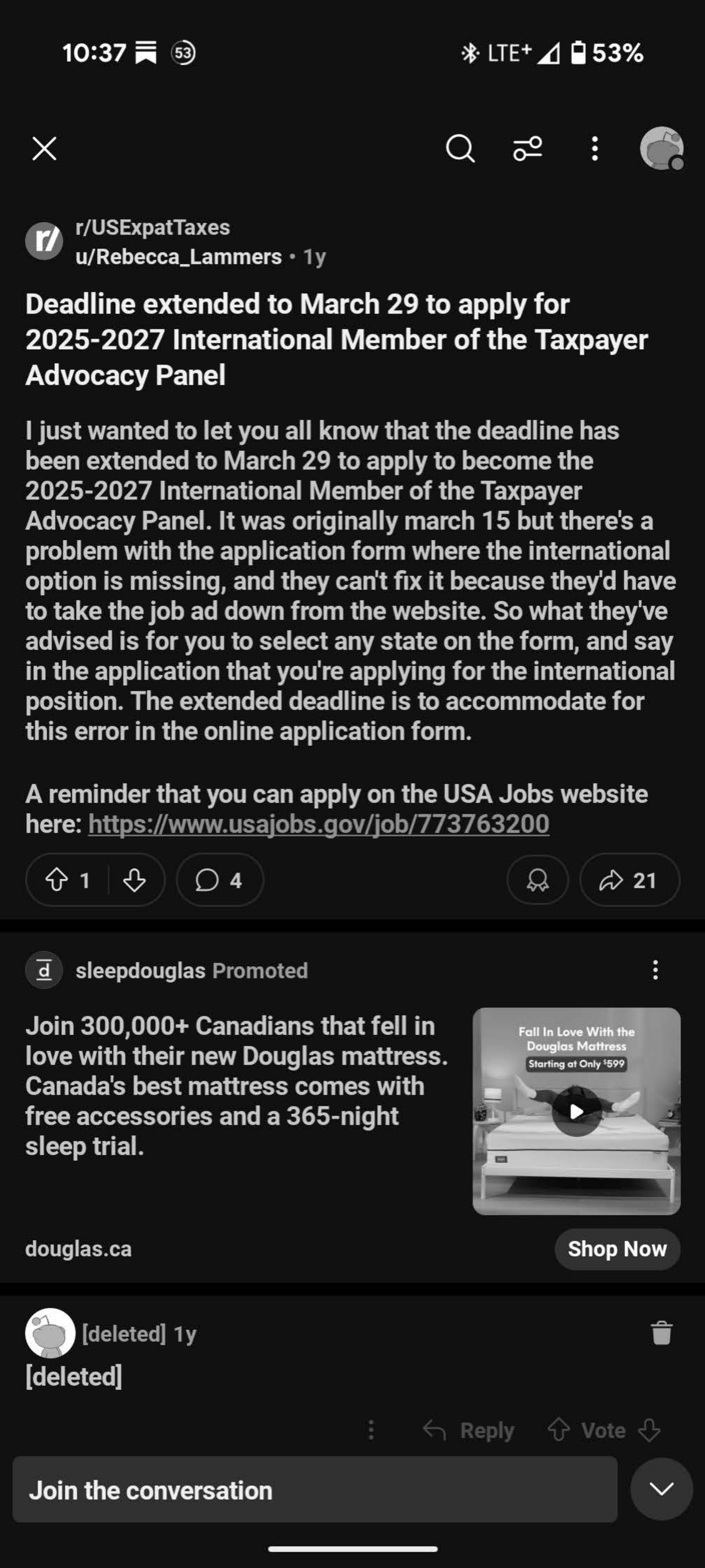

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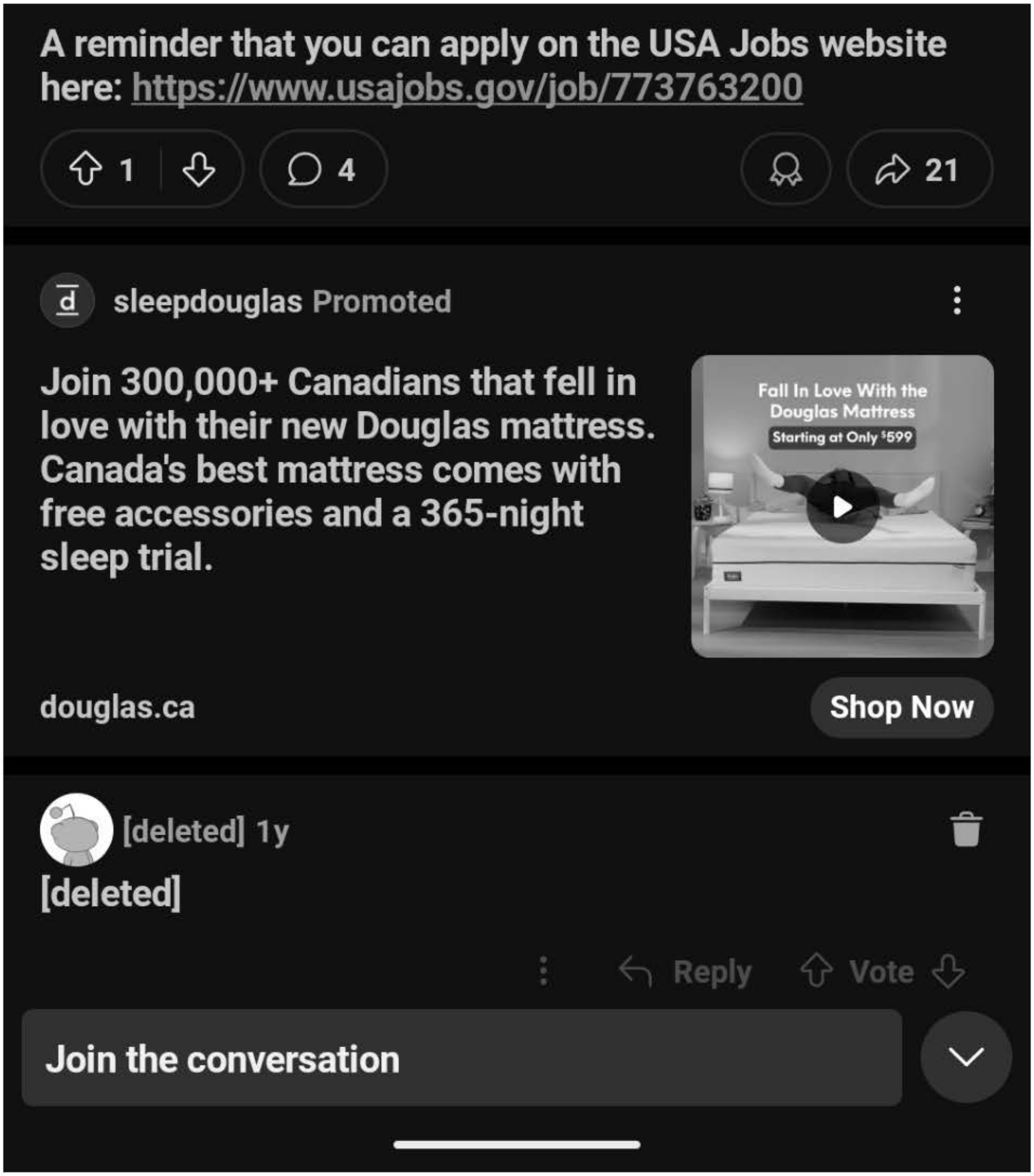

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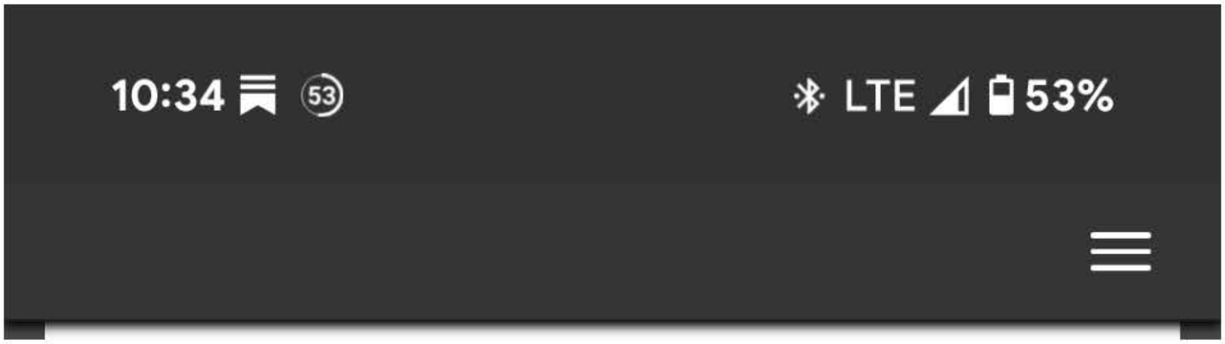

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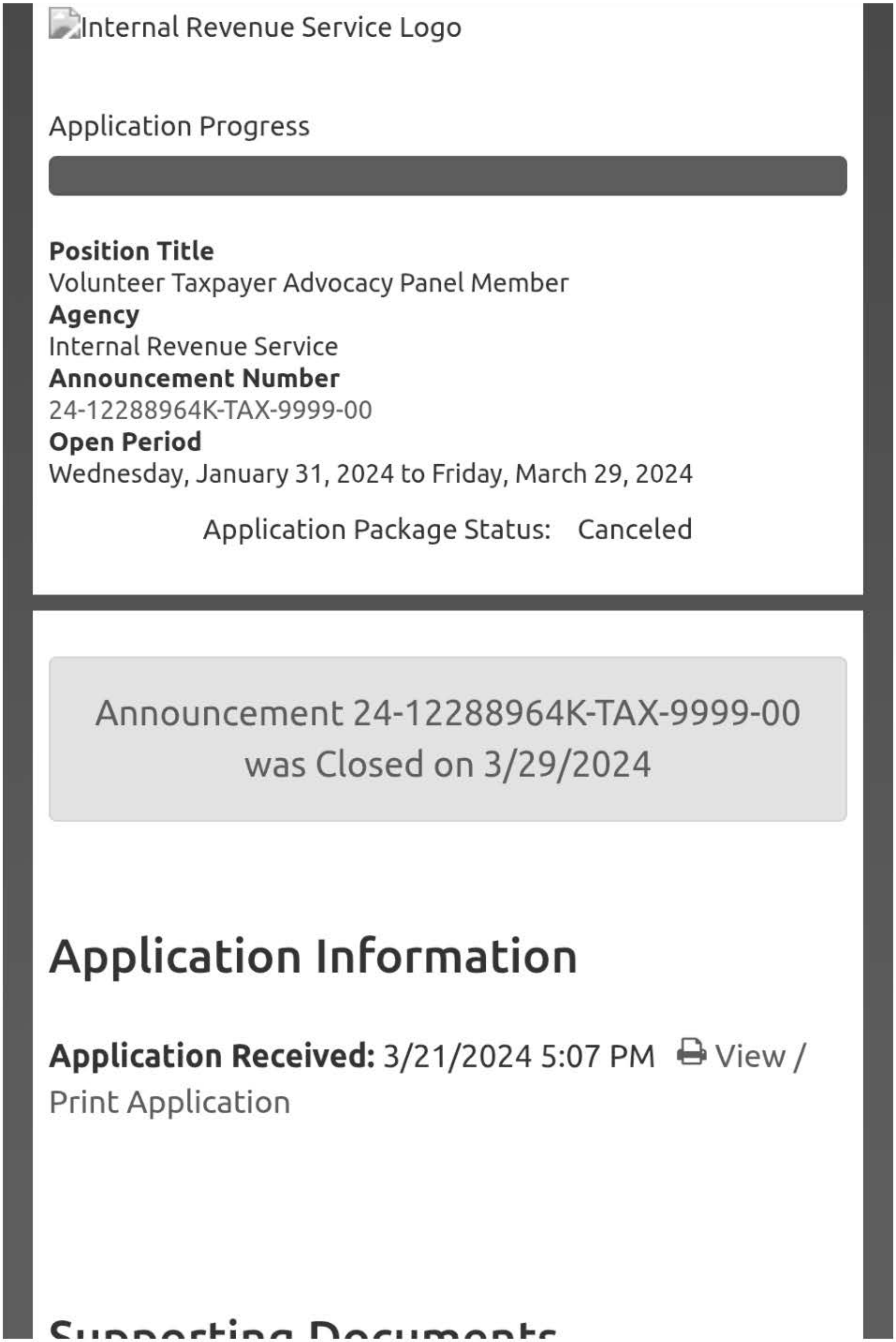

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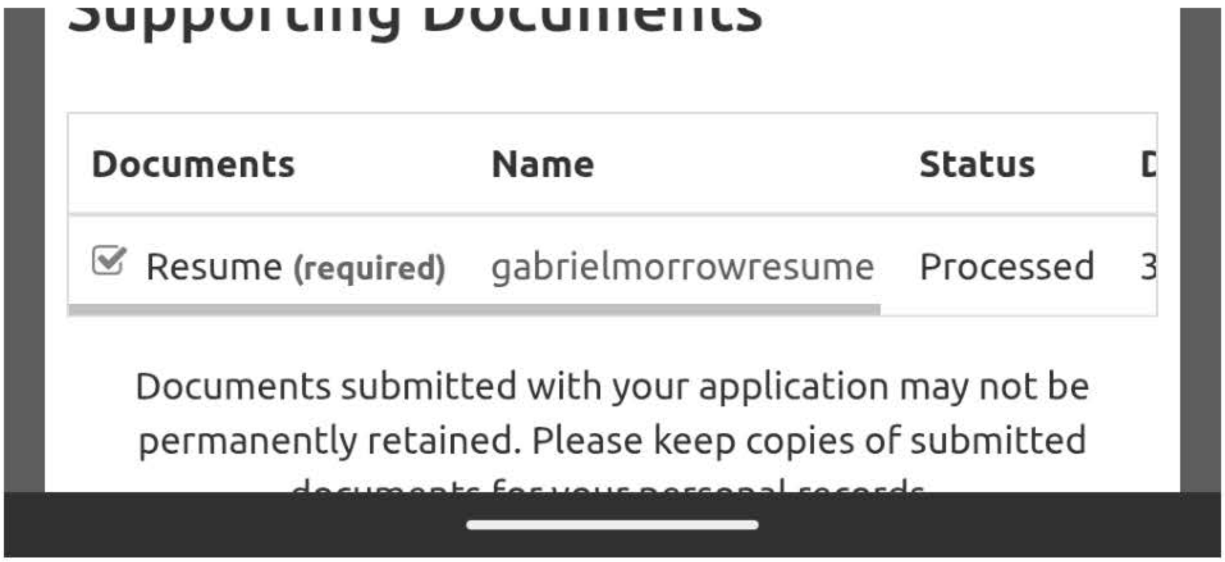

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Date: Thursday, July 24, 2025 5:33:06 PM
Attachments: image001.png
1000105798.png
1000105799.png

Unrelated note it's funny you mentioned worries about my SSN and sending it.

The irony on that is the original event that would lead me down the path to apply for that volunteer job. Was the irs wrongly flagging a refund with possible idt refund fraud.

If it helps any you can Google my name with IRS on end your see the full story of it out there. If you know where to look.

Most see it as a conspiracy theory at moment. But well as the other person handling the tap foia for that lawyer will tell you. The business unit isn't responding. To his request. So it most likely won't mine either.

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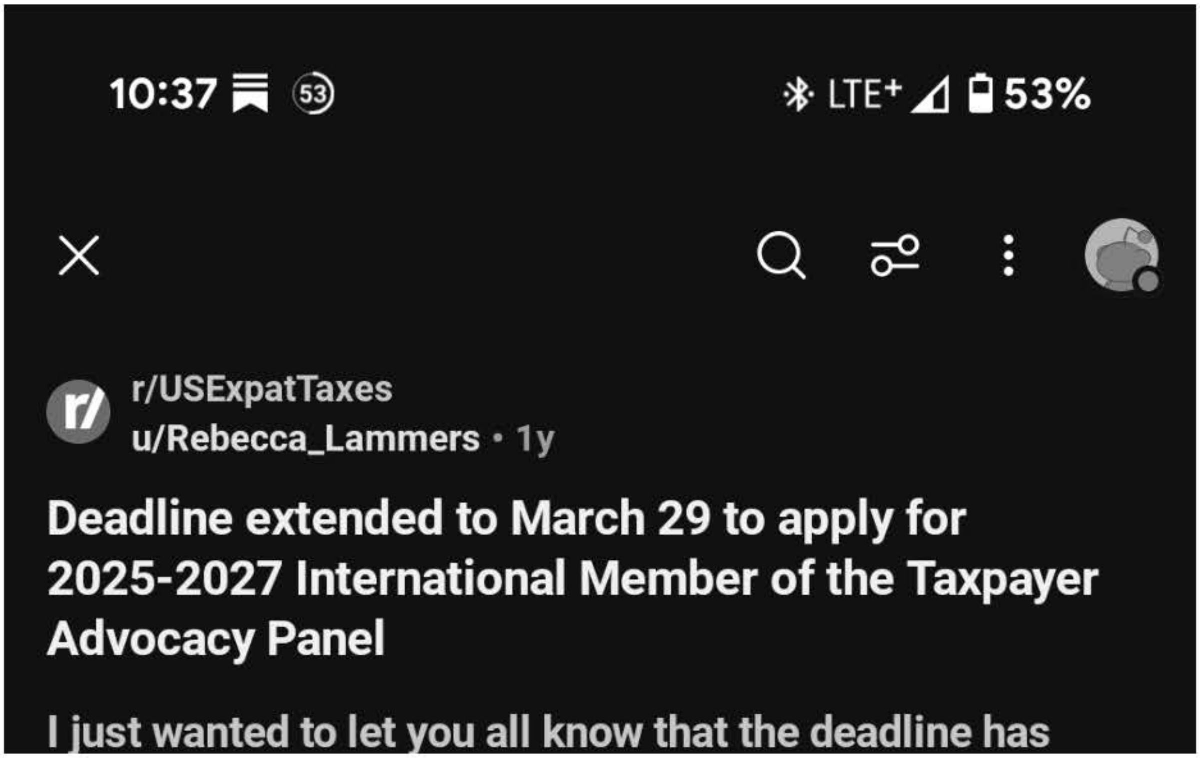

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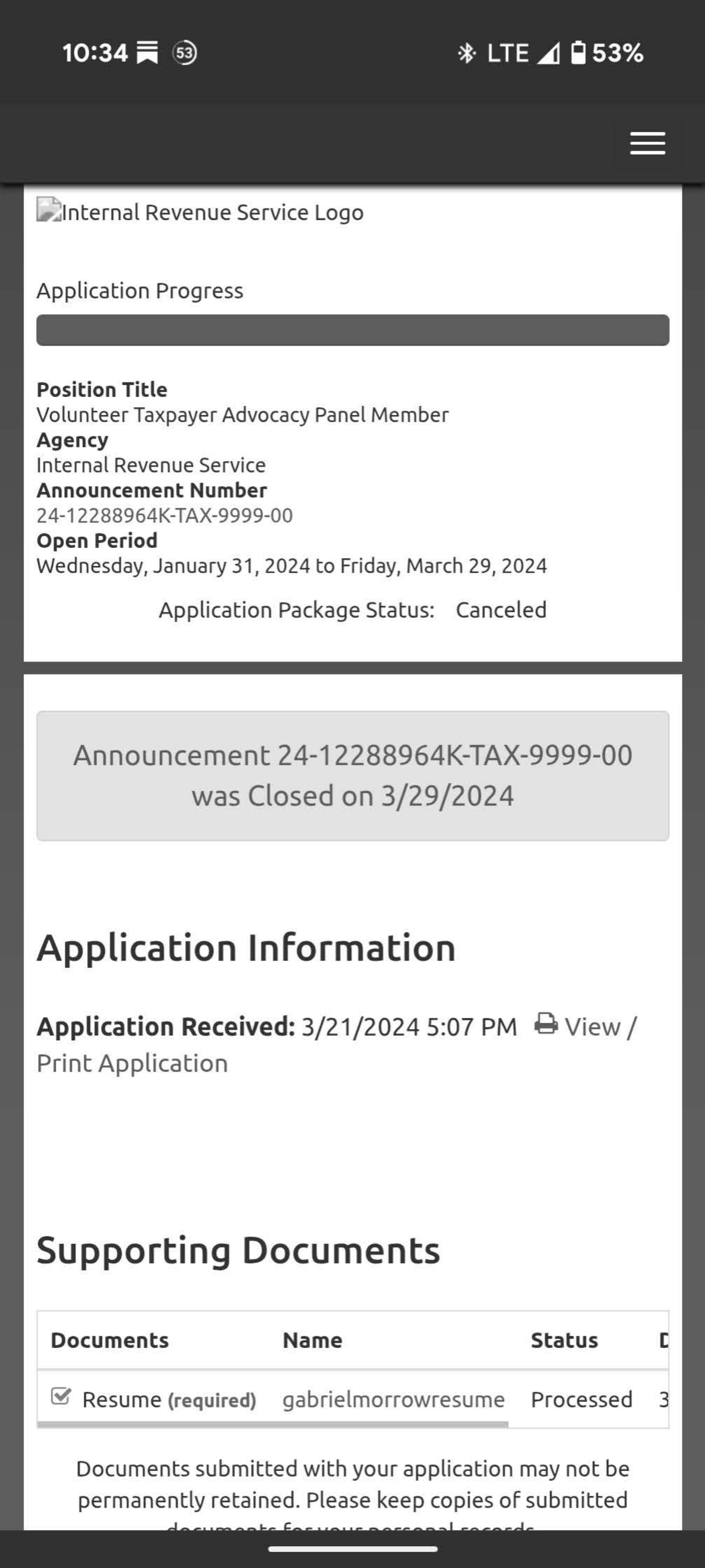

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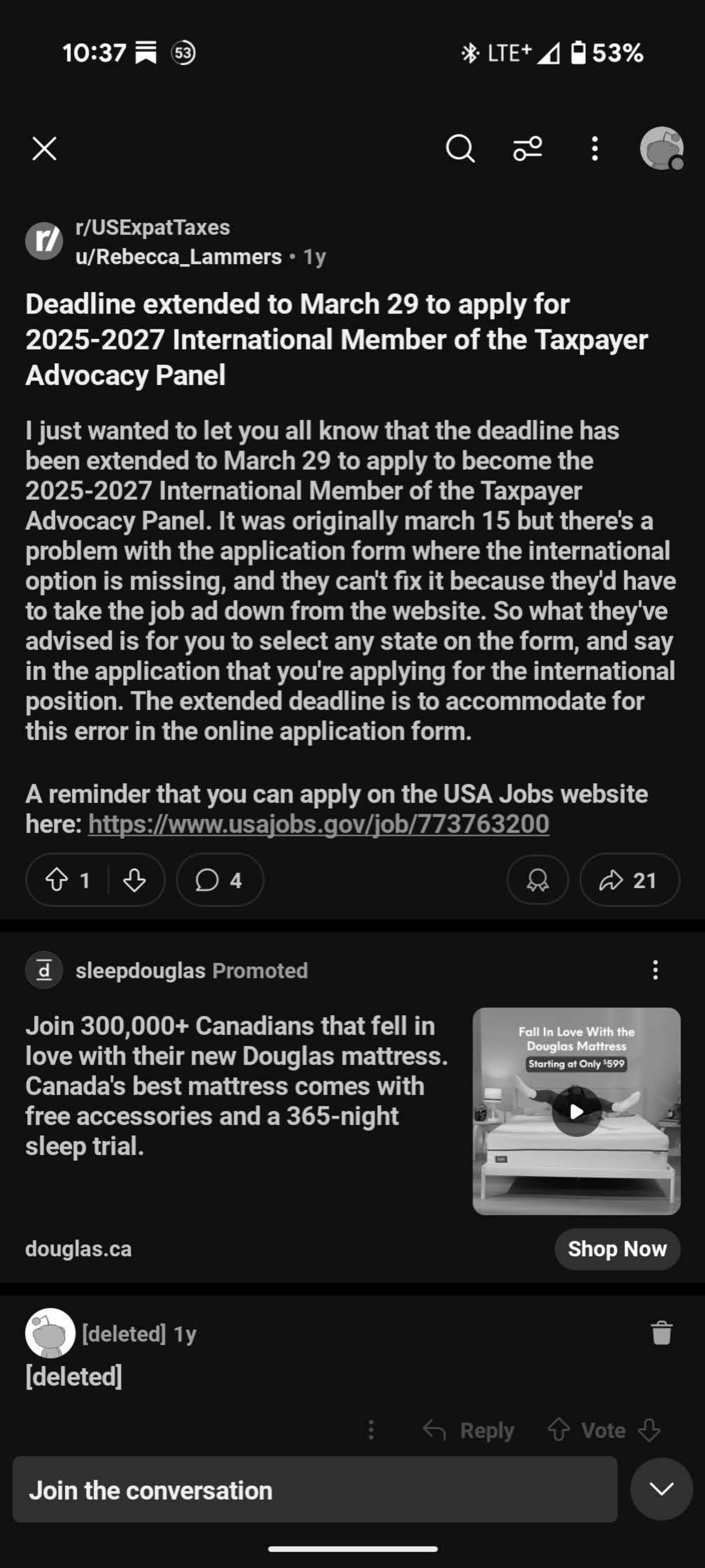
Supporting Documents

Documents	Name	Status	D
☑ Resume **(required)**	gabrielmorrowresume	Processed	3

Documents submitted with your application may not be permanently retained. Please keep copies of submitted documents for your personal records.



r/USExpatTaxes
u/Rebecca_Lammers • 1y

Deadline extended to March 29 to apply for 2025-2027 International Member of the Taxpayer Advocacy Panel

I just wanted to let you all know that the deadline has been extended to March 29 to apply to become the 2025-2027 International Member of the Taxpayer Advocacy Panel. It was originally march 15 but there's a problem with the application form where the international option is missing, and they can't fix it because they'd have to take the job ad down from the website. So what they've advised is for you to select any state on the form, and say in the application that you're applying for the international position. The extended deadline is to accommodate for this error in the online application form.

A reminder that you can apply on the USA Jobs website here: https://www.usajobs.gov/job/773763200

sleepdouglas Promoted

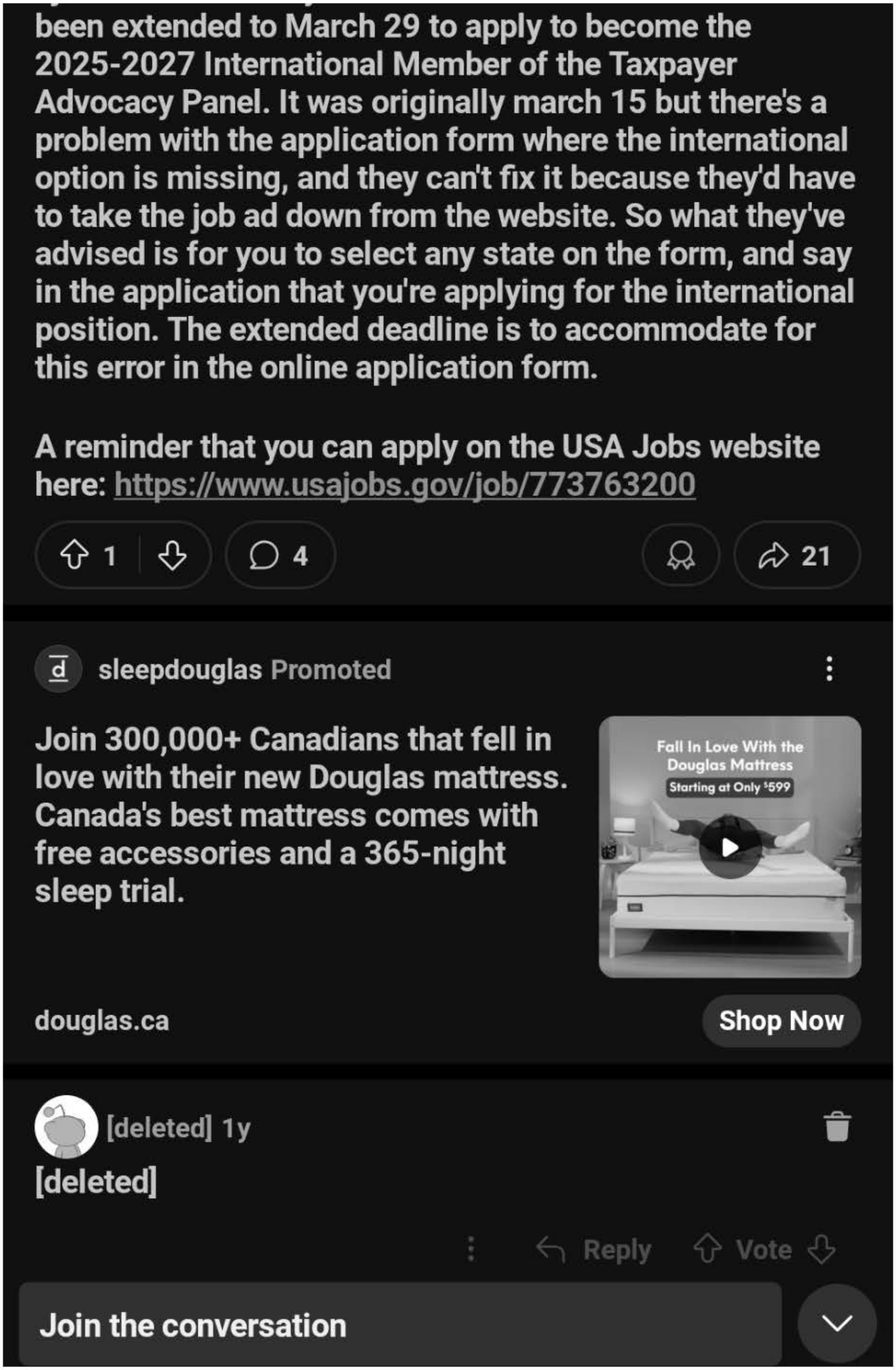
Join 300,000+ Canadians that fell in love with their new Douglas mattress. Canada's best mattress comes with free accessories and a 365-night sleep trial.

Fall In Love With the Douglas Mattress
Starting at Only $599

douglas.ca
Shop Now

[deleted] 1y

[deleted]



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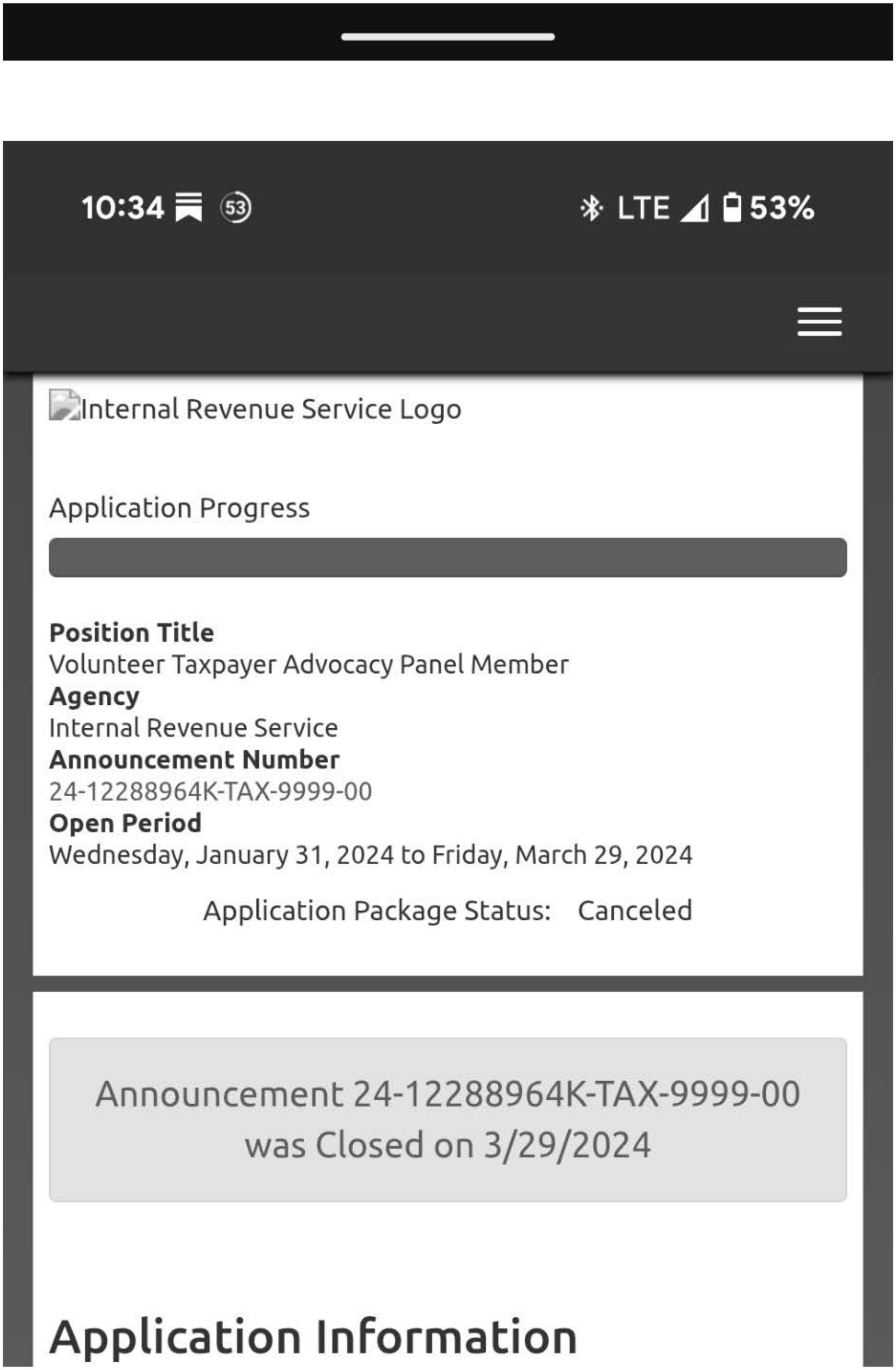
Starting at Only $599

douglas.ca

Shop Now

[deleted] 1y

[deleted]



Internal Revenue Service Logo

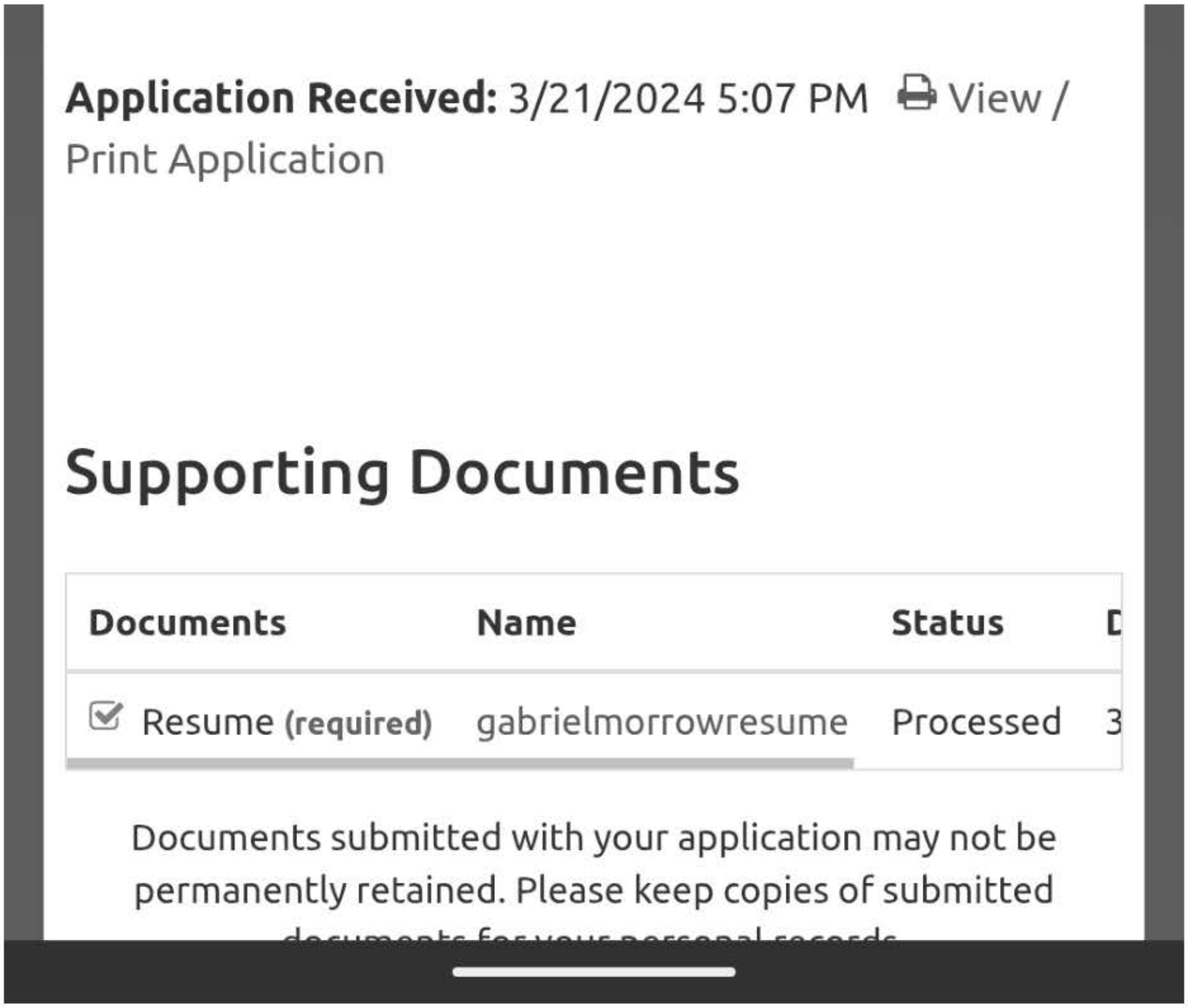
Application Progress

Position Title
Volunteer Taxpayer Advocacy Panel Member
Agency
Internal Revenue Service
Announcement Number
24-12288964K-TAX-9999-00
Open Period
Wednesday, January 31, 2024 to Friday, March 29, 2024

Application Package Status: Canceled

Announcement 24-12288964K-TAX-9999-00 was Closed on 3/29/2024

Application Information



Application Received: 3/21/2024 5:07 PM View / Print Application

Supporting Documents

Documents	Name	Status	D
☑ Resume **(required)**	gabrielmorrowresume	Processed	3

Documents submitted with your application may not be permanently retained. Please keep copies of submitted documents for your personal records.

On Thu, Jul 24, 2025, 10:32 AM Mircan A(b)(6) <(b)(6)> wrote:

> Do you have the announcement number for the volunteer position? Also, need your social security number. If you are not comfortable sending via email, you can send a fax-to-fax number listed in the FOIA acknowledgment letter.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Thursday, July 24, 2025 10:10 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** [EXT] Fwd: I do have one question though? What law forbids
>
> ---------- Forwarded message ---------

From: **Smith Fred N** <(b)(6)
Date: Fri, Jul 19, 2024, 11:20 AM
Subject: RE: I do have one question though? What law forbids
To: zed260@gmail.com <zed260@gmail.com>
Cc: *TAS TAP Recruitment <tap.recruitment@irs.gov>, Medrano Priscilla R
<(b)(6) >, *Taxpayer Advocacy Panel
<taxpayer.advocacy.panel@irs.gov>

Good day Mr. Morrow,

I want to clarify some things with you about TAP. The Taxpayer Advocacy Panel (TAP) is a ***VOLUNTEER*** position. It is **NOT** a paid position. It is **NOT** a job. It is **NOT** employment. This is very clearly stated in all our material that was provided to you prior to your interview, in the announcement for vacancies on USAjobs.gov and reiterated during your interview. There will not be any negotiations for a wage for the international representative or any position in this Program.

It was requested of you to provide Form 12333 and a copy of your birth certificate or passport to initiate your fingerprint process. You provided this documentation, but we noticed a discrepancy in the records. You used an address in Canada on your Form 12333; however, you applied for a position in Tennessee. Due to this discrepancy, we are currently unable to initiate the fingerprint process. You stated in an email that you will not be able to obtain your fingerprinting until you return to the U.S. in October. That is outside of the timeframe in which we need this action completed. If you wish to continue in this process, I need to know the following:

1. Is it your intention to be an international representative from Canada?
2. Is it your intention to be a representative of Tennessee?
    a. If so, when are you going to take up permanent residency?
    b. What is the address of this permanent residence as that will be used to initiate the fingerprinting process?
3. Will you be able to obtain a fingerprint session in the prescribed timeframe?

You stated that Rebecca (Lammers) instructed you to just select any state during the application period. That was incorrect. The guidance provided was that if an applicant resided in a state that was not listed as a targeted state, that applicant should select any state listed so their application would be accepted. “International” was on the targeted listing. By you living in Canada, you should have selected international during your application process. If you intended on applying for the position in Tennessee, you should be a resident, and reside, in Tennessee.

I hope this clarifies everything for you. I need your responses no later than 5:00pm ET on Monday, July, 22, 2024. No response will equate to you no longer being in consideration for the ***VOLUNTEER*** position.

Thank you,

Fred N. Smith, Jr.

Senior Program Analyst

Taxpayer Advocacy Program (TAP)

(888) 912-1227 Toll Free

(b)(6)

TOD: Tuesday – Friday 6:30am – 5:00pm ET

Taxpayer Advocacy Panel
20 YEARS OF IMPROVING THE IRS

Follow us on Facebook!

From: gabriel morrow <zed260@gmail.com>
Sent: Sunday, July 7, 2024 10:00 AM
To: Medrano Priscilla R <(b)(6)
Subject: [EXT] I do have one question though? What law forbids

Wage negotiations over the international taxpayer advocate position?

Exspialy given the fact on paper. The listing was invalid to begin with. Terms of employment where never expressly stated over the international taxpayer position. Rebecca even told on unofficial channels to apply and just pick a state. That is not a valid job listing.

So can you point me to the laws/regulations that govern the wages over this job?

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Re: 2025-17800-FOIA acknowledgment letter
Date: Monday, August 11, 2025 3:22:47 PM
Attachments: 1000105896.png
1000105893.png

Can you say hi to Lindsey for me? I tried to connect after she viewed my LinkedIn profile.

On Wed, Jul 23, 2025, 9:20 AM gabriel morrow <zed260@gmail.com> wrote:

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>
> I fully expect business unit won't respond to it.
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> But I want to make sure I gain legal right to sue over it personally. Since right now only that lawyer has that right.
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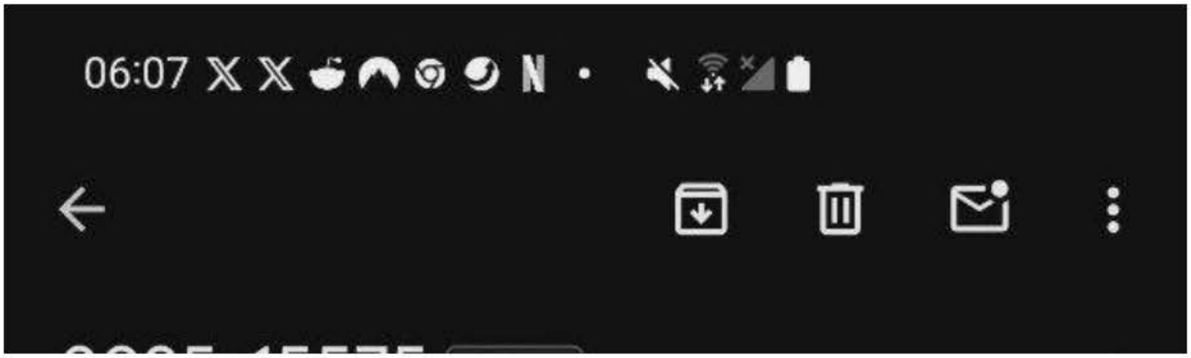
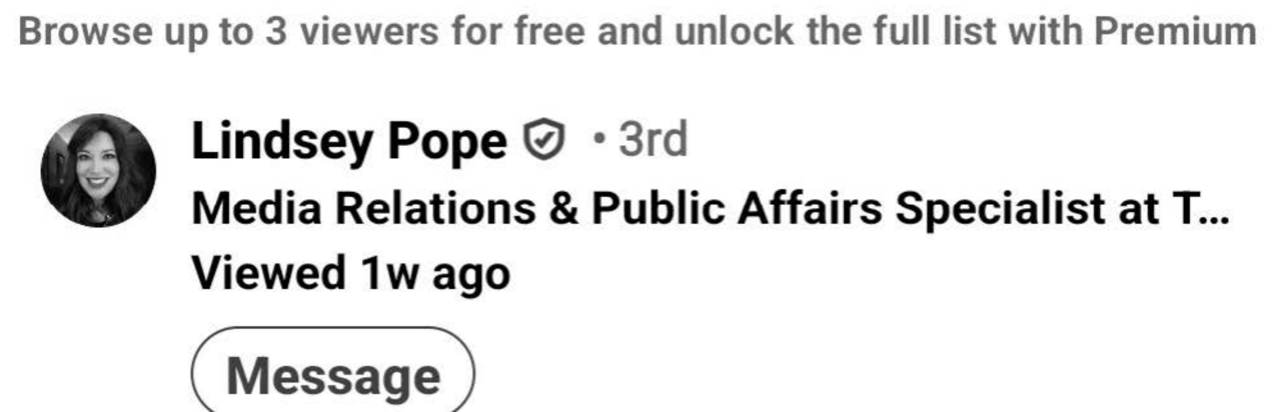
> > **Subject:** [EXT] Re: 2025-17800-FOIA acknowledgment letter





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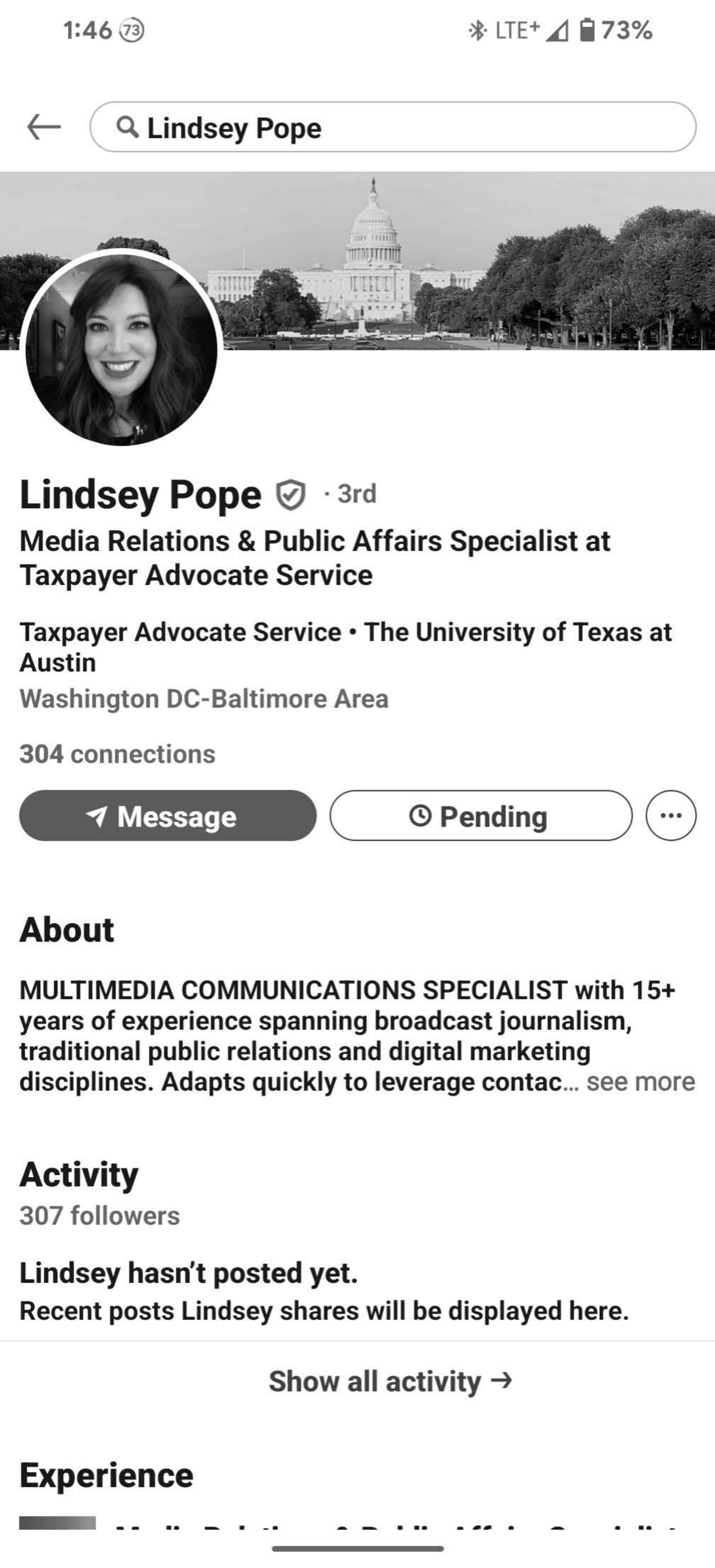
Lindsey Pope · 3rd

Media Relations & Public Affairs Specialist at T...

Viewed 1w ago


1:46 73
LTE+ 73%
Lindsey Pope
· 3rd
Message
Pending
···
see more
Show all activity →

Lindsey Pope

Media Relations & Public Affairs Specialist at Taxpayer Advocate Service

Taxpayer Advocate Service • The University of Texas at Austin

Washington DC-Baltimore Area

304 connections

About

MULTIMEDIA COMMUNICATIONS SPECIALIST with 15+ years of experience spanning broadcast journalism, traditional public relations and digital marketing disciplines. Adapts quickly to leverage contac…

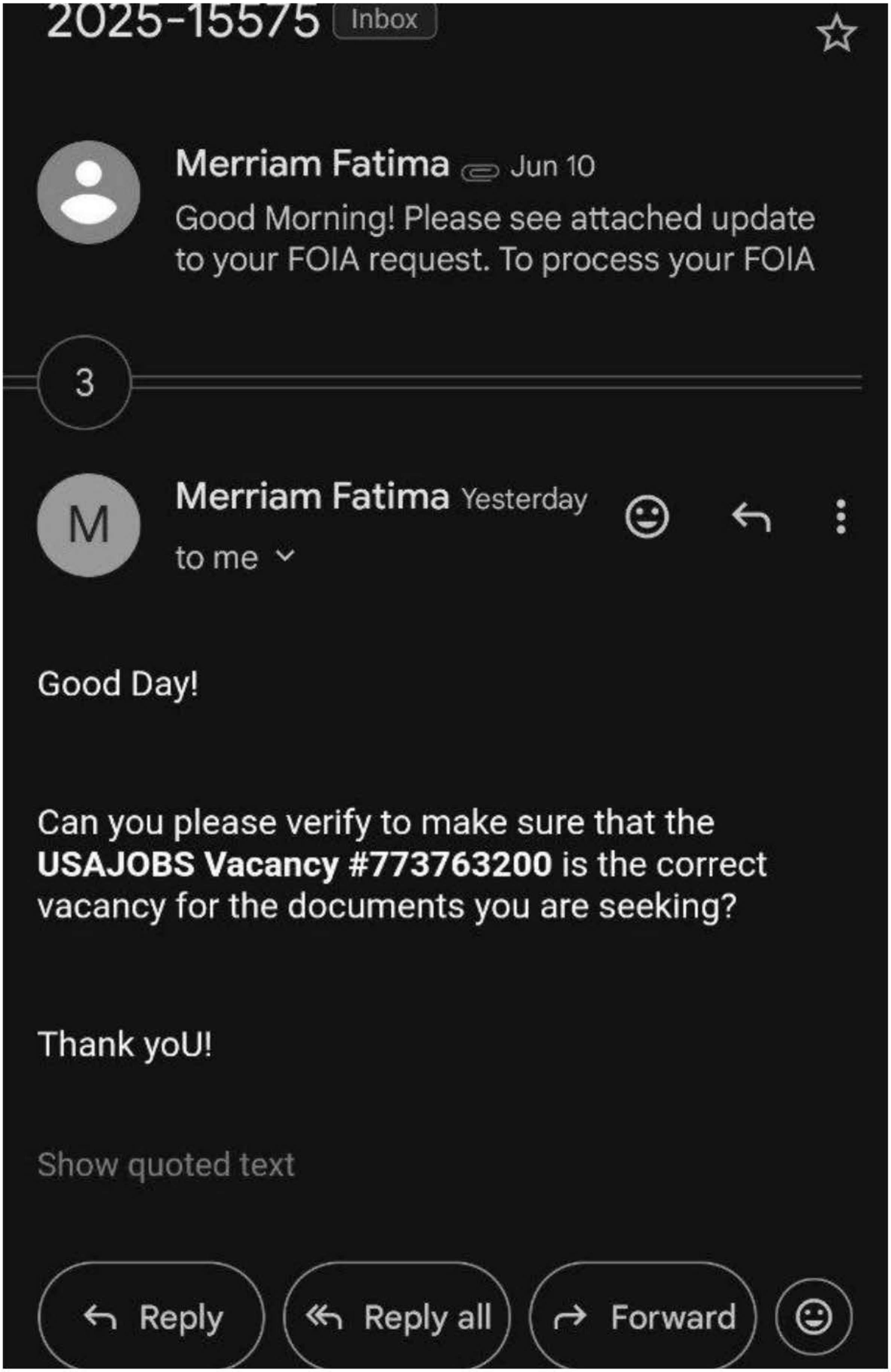
Activity

307 followers

Lindsey hasn't posted yet.

Recent posts Lindsey shares will be displayed here.

Experience


2025-15575
Inbox

Merriam Fatima Jun 10

Good Morning! Please see attached update to your FOIA request. To process your FOIA

3

Merriam Fatima Yesterday

to me

Good Day!

Can you please verify to make sure that the **USAJOBS Vacancy #773763200** is the correct vacancy for the documents you are seeking?

Thank yoU!

Show quoted text
Reply
Reply all
Forward

For the record since I don't know what that lawyer is up to you can tell her yes to this question.

He was working for me but he doesn't want to take the tap foia to court. (I have no earthly clue what he's up to.)

I see one of two possible reasons he fears the collapse of the US goverment and loss of his tax degree when true tax reform occurs.

Or he's just playing games with everybody.and has other intentions.

Oh and to help her out more. I did use litc services in Canada. While I was applying for that job. (You can check with whoever is processing the privacy act request tied to me connected to litc I grant consent)

And I'll also tell you that not a valid job posting. And the eeo guy hinted to the best of his legal ability I should involve the union in the job.

It even went to the eeo territory manager.

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Many don't international mail takes ages.

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>
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> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Friday, July 18, 2025 9:24 AM
> **To:** Mircan A(b)(6) (b)(6)
> **Subject:** Re: [EXT] Re: 2025-17800-FOIA request
>
> That would work for me. Any release is helpful.
>
> Also I feel bad for all IRS foia officers. Exspeicaly F. Merriam. (She had to process the most painful foia ever.)
>
> On Fri, Jul 18, 2025, 9:22 AM Mircan A(b)(6) <(b)(6) wrote:
>
>> I can only release for case 2025-13924, if you need the duplicate, you will have to file another FOIA request.
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>>
>> **From:** gabriel morrow <zed260@gmail.com>
>> **Sent:** Friday, July 18, 2025 9:05 AM
>> **To:** Mircan A(b)(6) (b)(6)
>> **Subject:** Re: [EXT] Re: 2025-17800-FOIA request
>>
>> 13924 but it's linked to the other request as a duplicate.
>>
>> I wanna know what that lawyer submitted so I know what he is up to.

Since I know the timestamps of the documents he gave me don't match the time the foia was released etc.

So unless the lawyer is a time traveler he's up to no good.

On Fri, Jul 18, 2025, 9:02 AM Mircan A(b)(6) (b)(6) wrote:

> Thank you for the clarification. To clarify are you wanting records for case number 2025-15259 or 2025-13924?
>
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> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Friday, July 18, 2025 8:09 AM
> **To:** Mircan A(b)(6) (b)(6)
> **Subject:** [EXT] Re: 2025-17800-FOIA request
>
> To be more exact I know what is in his foias for tap. And the litc foias. They will lead to the collapse of the US government don't believe me. You got access to IRS systems.
>
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>
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>>
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> > > > > > >
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> > > > > > >
> > > > > > > > Good morning,
> > > > > > > >
> > > > > > > > We have received your FOIA request for copies of all records related to the processing and disposition of Freedom of Information Act request number 2025-13924. FOIA request case number 2025-13924 is not related to one of your cases. Do you have the correct case number or the subject of the FOIA request to be able to complete the search?

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Re: 2025-17800-FOIA acknowledgment letter
Date: Wednesday, July 23, 2025 9:20:46 AM

Unrelated note I submitted a simplified version of the foia the lawyer submitted for tap. Foia 2025-18307.

I fully expect business unit won't respond to it.

But I want to make sure I gain legal right to sue over it personally. Since right now only that lawyer has that right.

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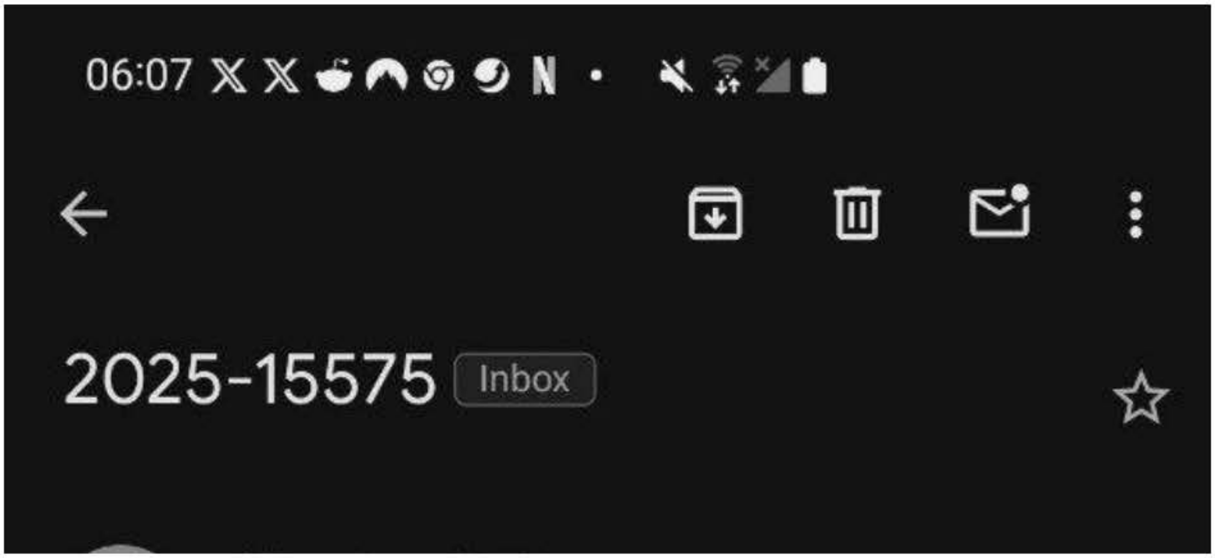
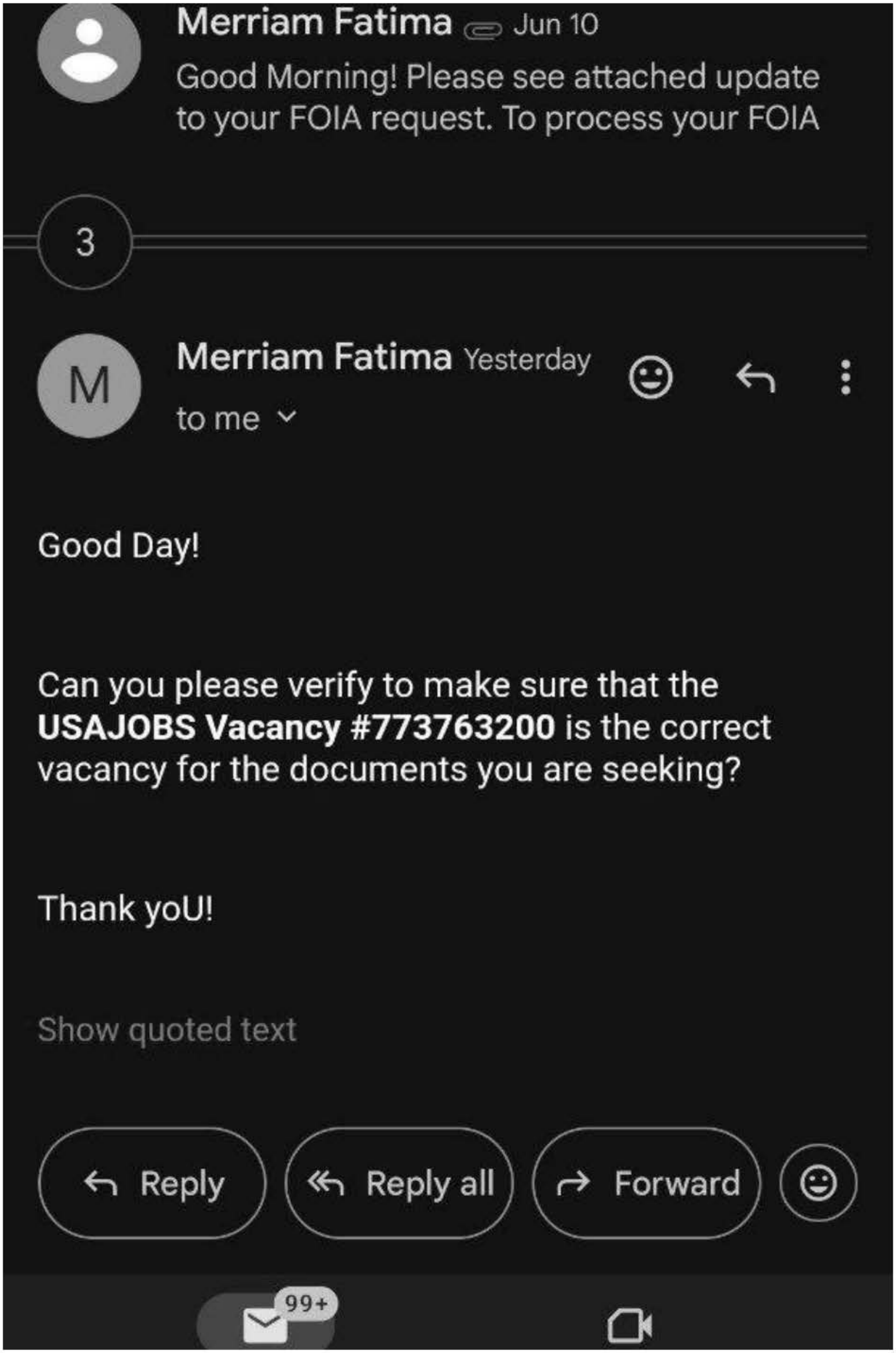


2025-15575 Inbox



Merriam Fatima Jun 10

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3

Merriam Fatima Yesterday

to me

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Can you please verify to make sure that the **USAJOBS Vacancy #773763200** is the correct vacancy for the documents you are seeking?

Thank yoU!

Show quoted text

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Oh and to help her out more. I did use litc services in Canada. While I was applying for that job. (You can check with whoever is processing the privacy act request tied to me connected to litc I grant consent)

And I'll also tell you that not a valid job posting. And the eeo guy hinted to the best of his legal ability I should involve the union in the job.

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From: Mircan A(b)(6)
To: gabriel morrow
Subject: RE: [EXT] Re: 2025-18307-FOIA acknowledgment letter
Date: Thursday, July 24, 2025 10:23:33 AM

I've received the forwarded email. Do you have the announcement number for the volunteer position? Also, need your social security number. If you are not comfortable sending via email, you can send a fax-to-fax number: 855-205-9335.

From: gabriel morrow <zed260@gmail.com>
Sent: Thursday, July 24, 2025 10:11 AM
To: Mircan A(b)(6) <(b)(6)
Subject: Re: [EXT] Re: 2025-18307-FOIA acknowledgment letter

I have forwarded emails showing irs saying it's volunteer and unpaid so requesting fee waiver. To help clarify the lack of transparency on the international option.

On Thu, Jul 24, 2025, 9:58 AM gabriel morrow <zed260@gmail.com> wrote:

> I did. I technically used litc services in Canada. And personally believe I can sue over the position.
>
> But given the IRS official position. Is it is an unpaid temp volunteer position.(Which I have emails of them saying that) I would argue I'm just seeking transparency on hiring practice's on a volunteer unpaid job.
>
> Also of note I have contradictions around what the hiring manager said. Ether the international was not selectable a form error(like what's said on reddit) or it was. Like what emails I have say.
>
> Given those facts if the IRS refuses a few waiver. Or flags commerical I'll be able to potentially use that information later on.
>
> On Thu, Jul 24, 2025, 9:49 AM Mircan A(b)(6) <(b)(6) wrote:
>
> > Who applied for this vacancy?
> >
> > **A(b)(6) Mircan**
> > Tax Law Specialist
> > Disclosure Office 13
> > Privacy, Governmental Liaison and Disclosure
> > Ph: (b)(6) TOD: 6-2:30 pm

From: gabriel morrow <zed260@gmail.com>
Sent: Thursday, July 24, 2025 9:45 AM
To: Mircan A(b)(6) <(b)(6)
Subject: [EXT] Re: 2025-18307-FOIA acknowledgment letter

Yes that is correct.

On Thu, Jul 24, 2025, 9:43 AM Mircan A(b)(6) <(b)(6) > wrote:

> Good morning,
>
> Attached is the FOIA acknowledgment letter. Can you verify the vacancy #773763200 is correct?
>
> ---
>
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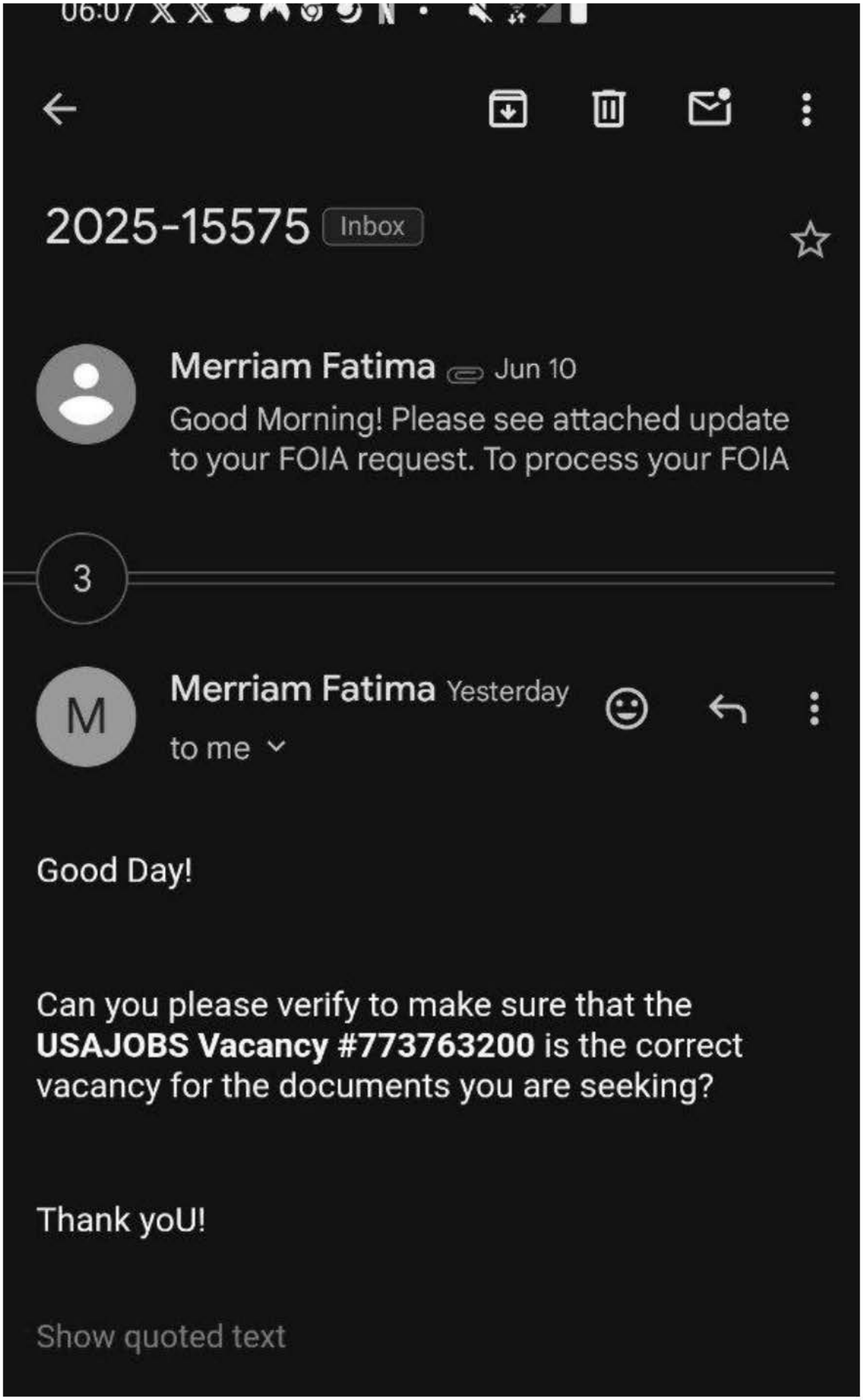

2025-15575 Inbox

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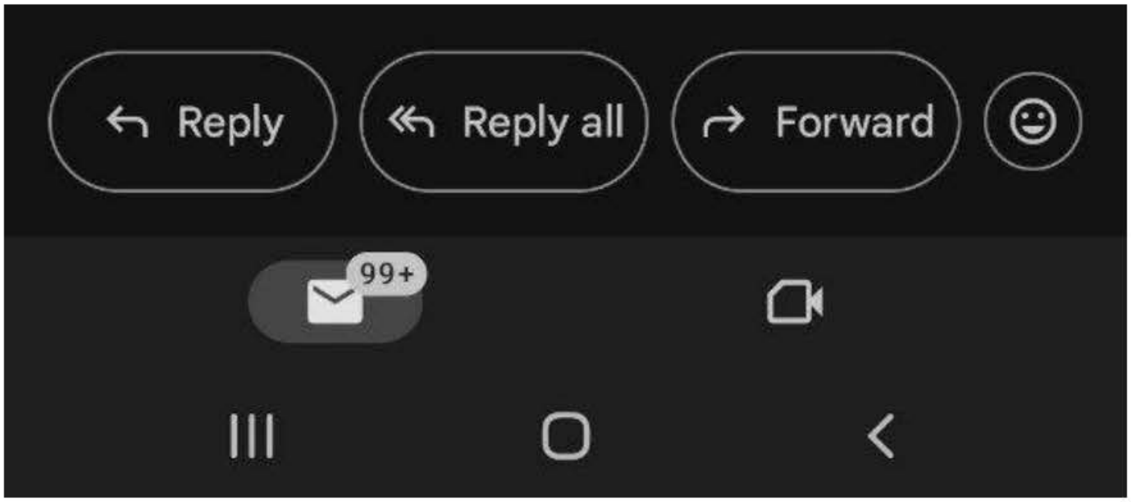

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> **To:** Mircan A(b)(6) <(b)(6)
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Date: Thursday, July 24, 2025 9:58:51 AM

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Also of note I have contradictions around what the hiring manager said. Ether the international was not selectable a form error(like what's said on reddit) or it was. Like what emails I have say.

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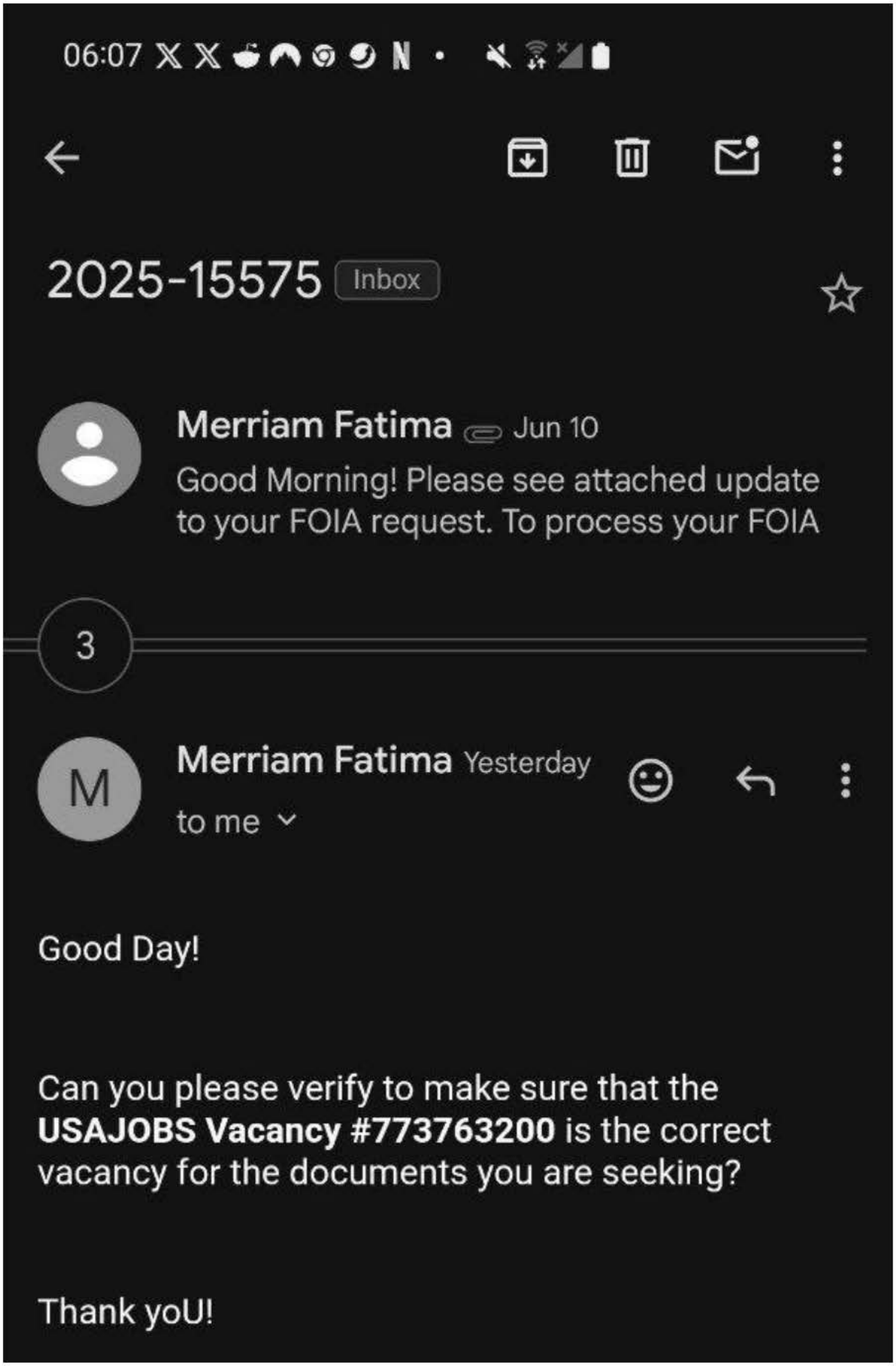

2025-15575

Merriam Fatima Jun 10

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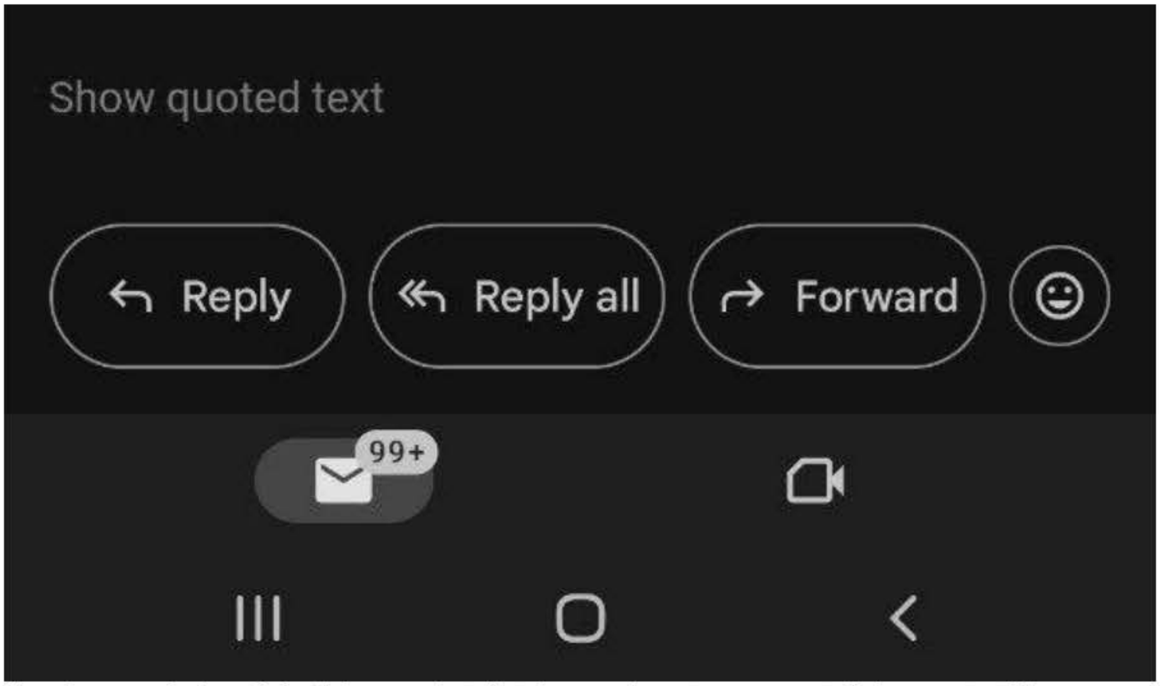

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Privacy, Governmental Liaison and Disclosure
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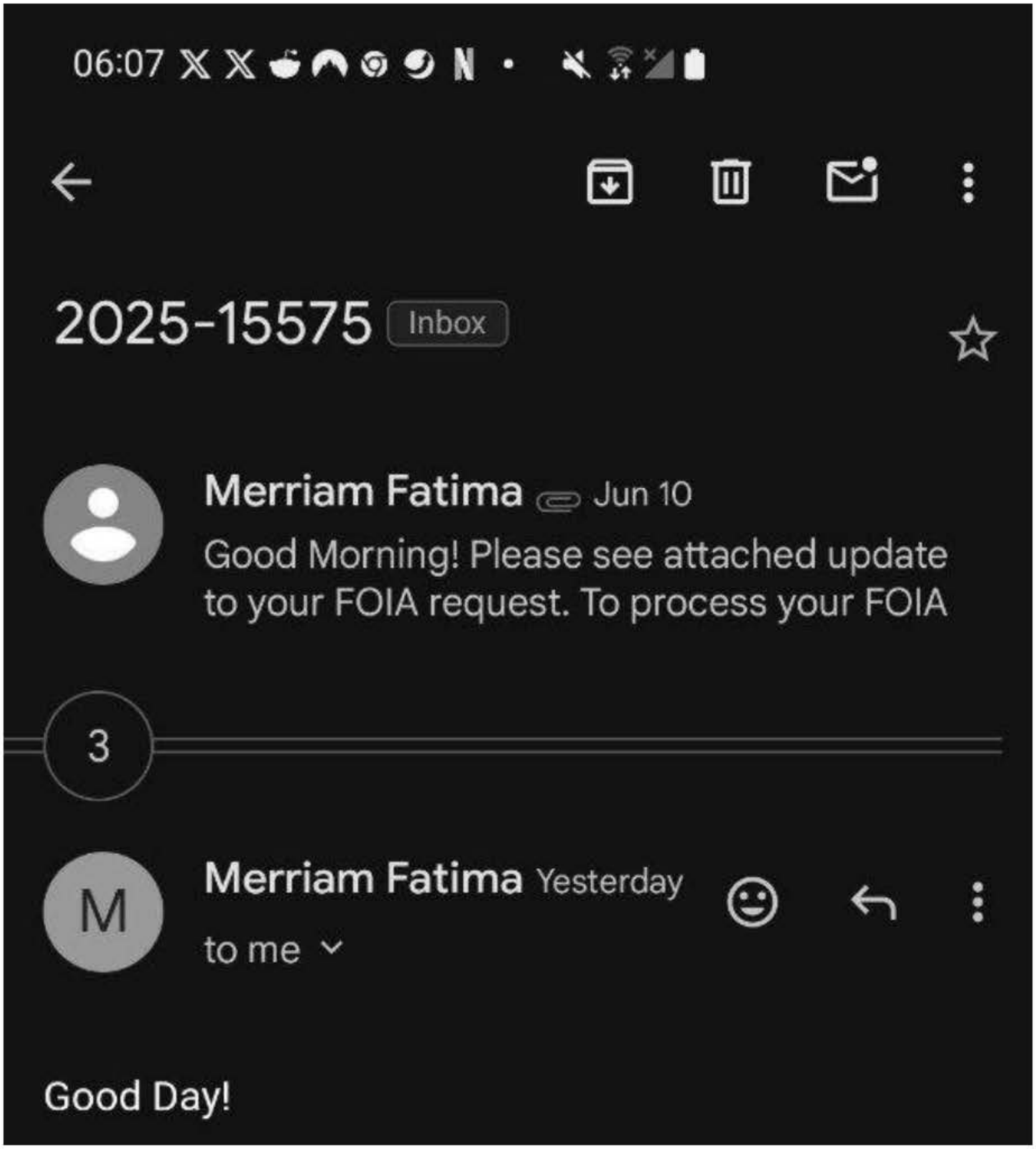

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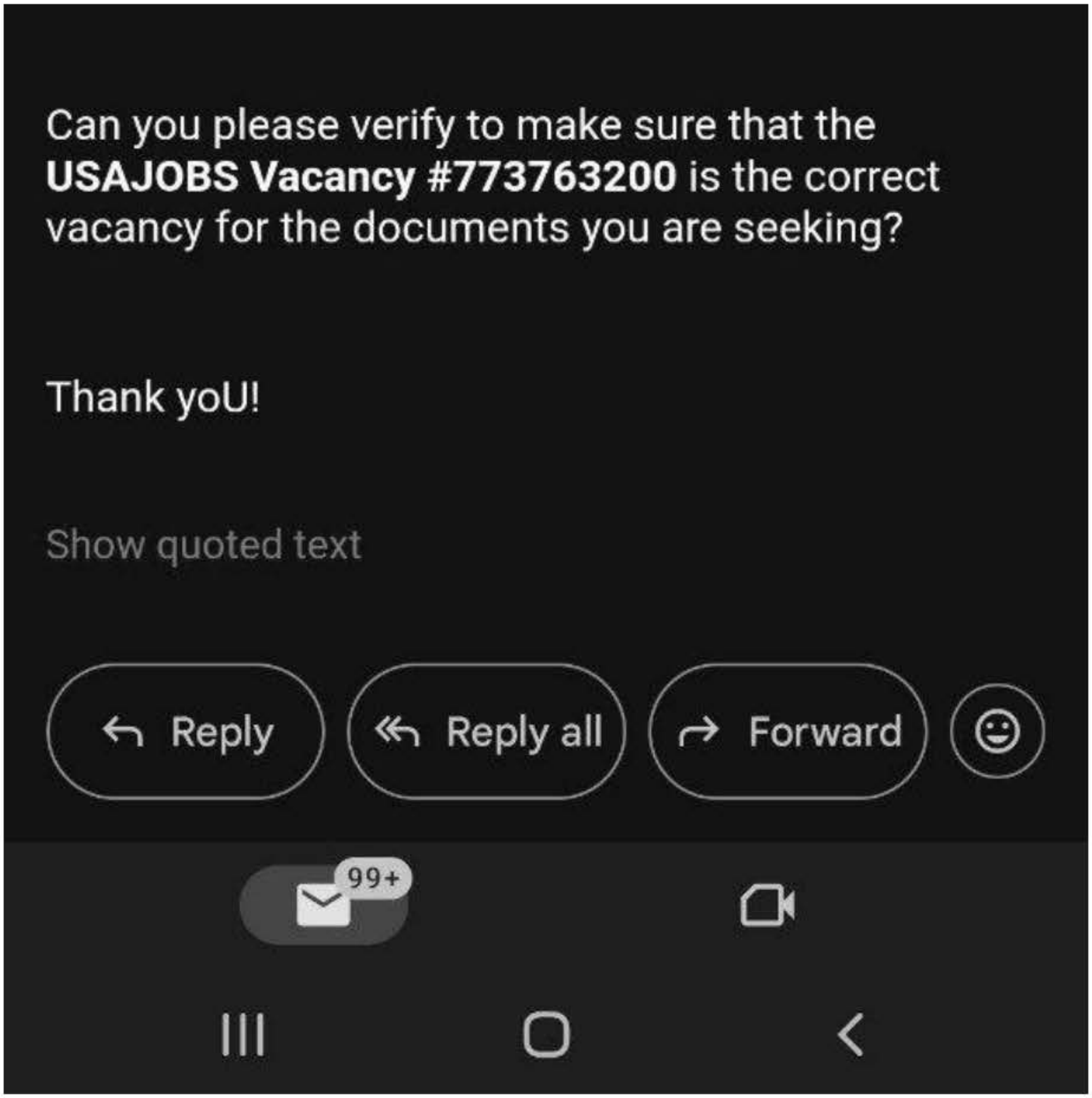

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Show quoted text

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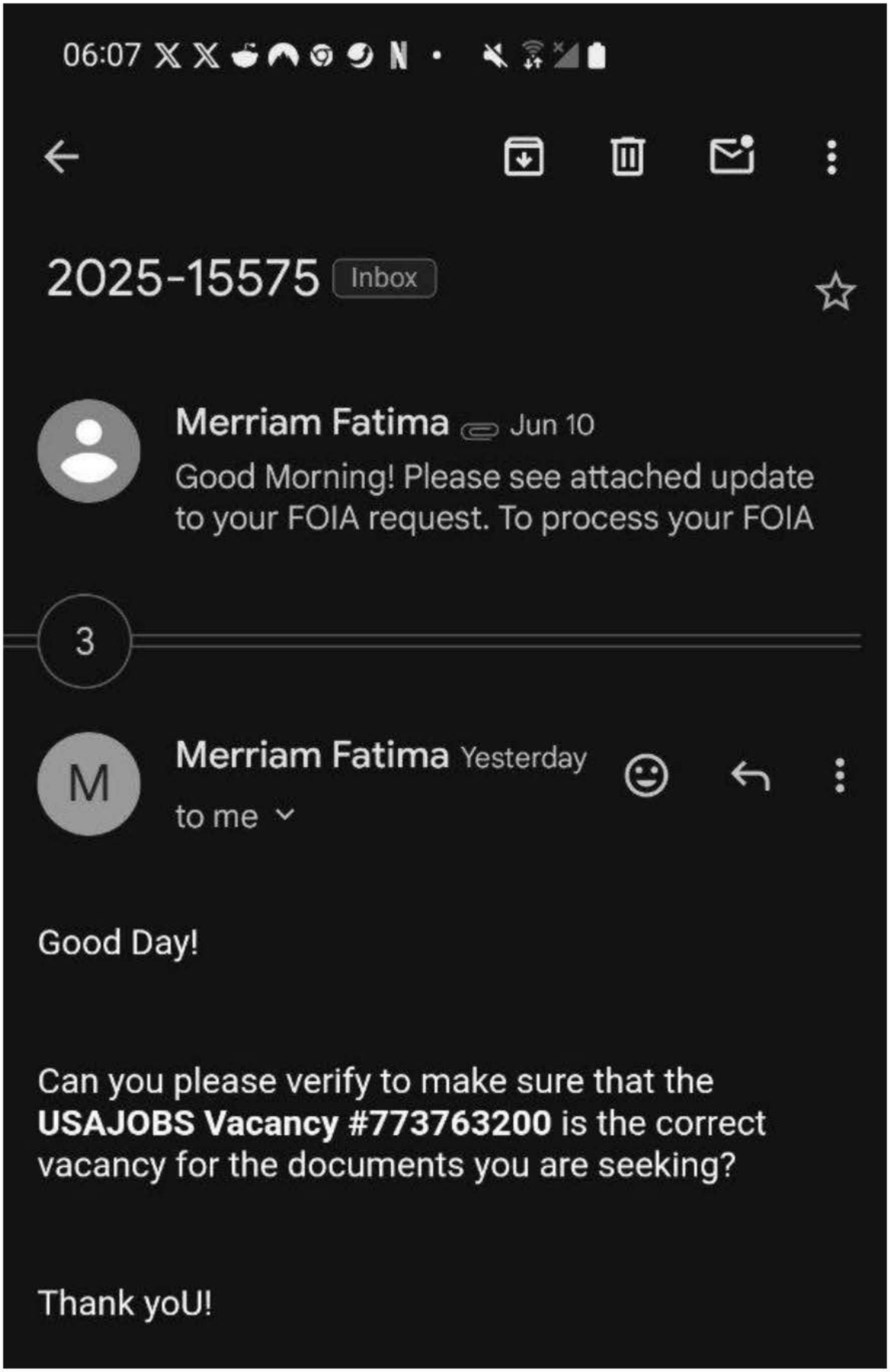

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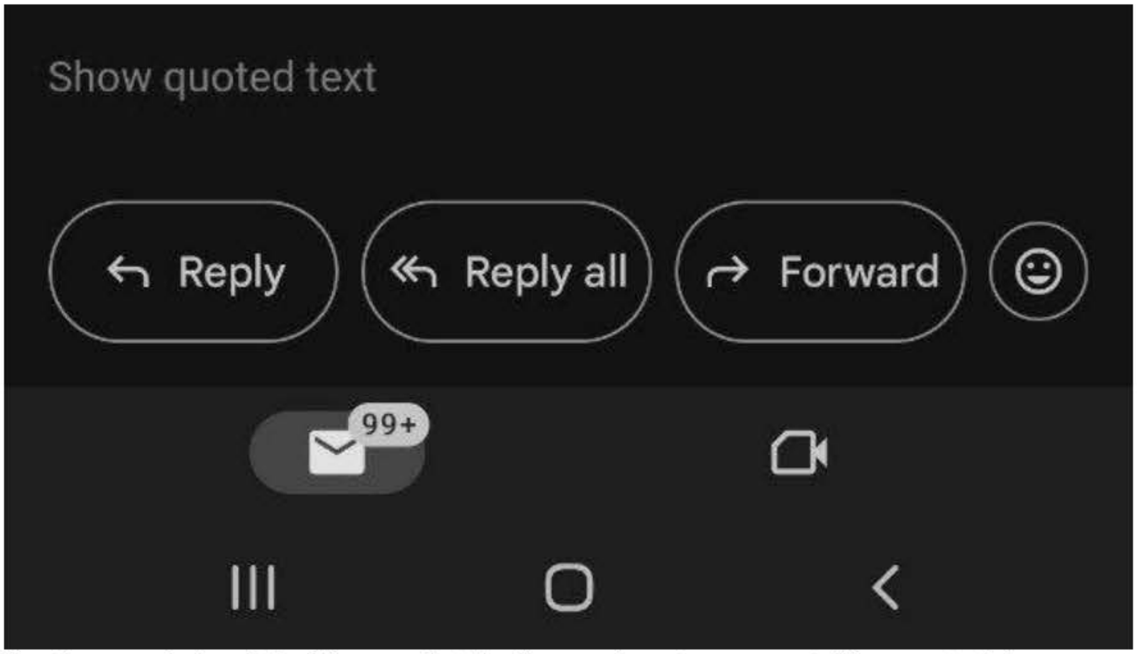

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Subject: RE: [EXT] Re: 2025-18307-FOIA extension letter
Date: Wednesday, August 20, 2025 8:21:50 AM

Good morning,

This a normal procedure due to the amount of work that the business units have.

From: gabriel morrow <zed260@gmail.com>
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Date: Wednesday, August 20, 2025 8:52:23 AM

Thanks for update. I like how you actually respond to my emails etc.

(Also email me the stuff. Given international mail delays that's vary helpful.)

Kinda wish that was standard for international. In terms of foia. (Exspeicaly with the potential Canada post strike soon. I might not be able to get mail period)

On Wed, Aug 20, 2025, 8:21 AM Mircan A(b)(6) <(b)(6)> wrote:

> Good morning,
>
> This a normal procedure due to the amount of work that the business units have.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Tuesday, August 19, 2025 1:50 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** [EXT] Re: 2025-18307-FOIA extension letter
>
> Also let me guess business unit not responding? If you don't mind me asking.
>
> On Tue, Aug 19, 2025, 1:24 AM gabriel morrow <zed260@gmail.com> wrote:
>
>> Thanks for update.
>>
>> On Mon, Aug 18, 2025, 10:58 PM Mircan A(b)(6) <(b)(6)
>> wrote:
>>
>>> Hello,
>>>
>>> Please see attached FOIA extension letter.

A (b)(6) **Mircan**

Tax Law Specialist

Disclosure Office 13

Privacy, Governmental Liaison and Disclosure

Ph: (b)(6) TOD: 6-2:30 pm

From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Re: Any update on 2025-18307
Date: Wednesday, December 3, 2025 4:20:44 PM
Attachments: 1000122413.png

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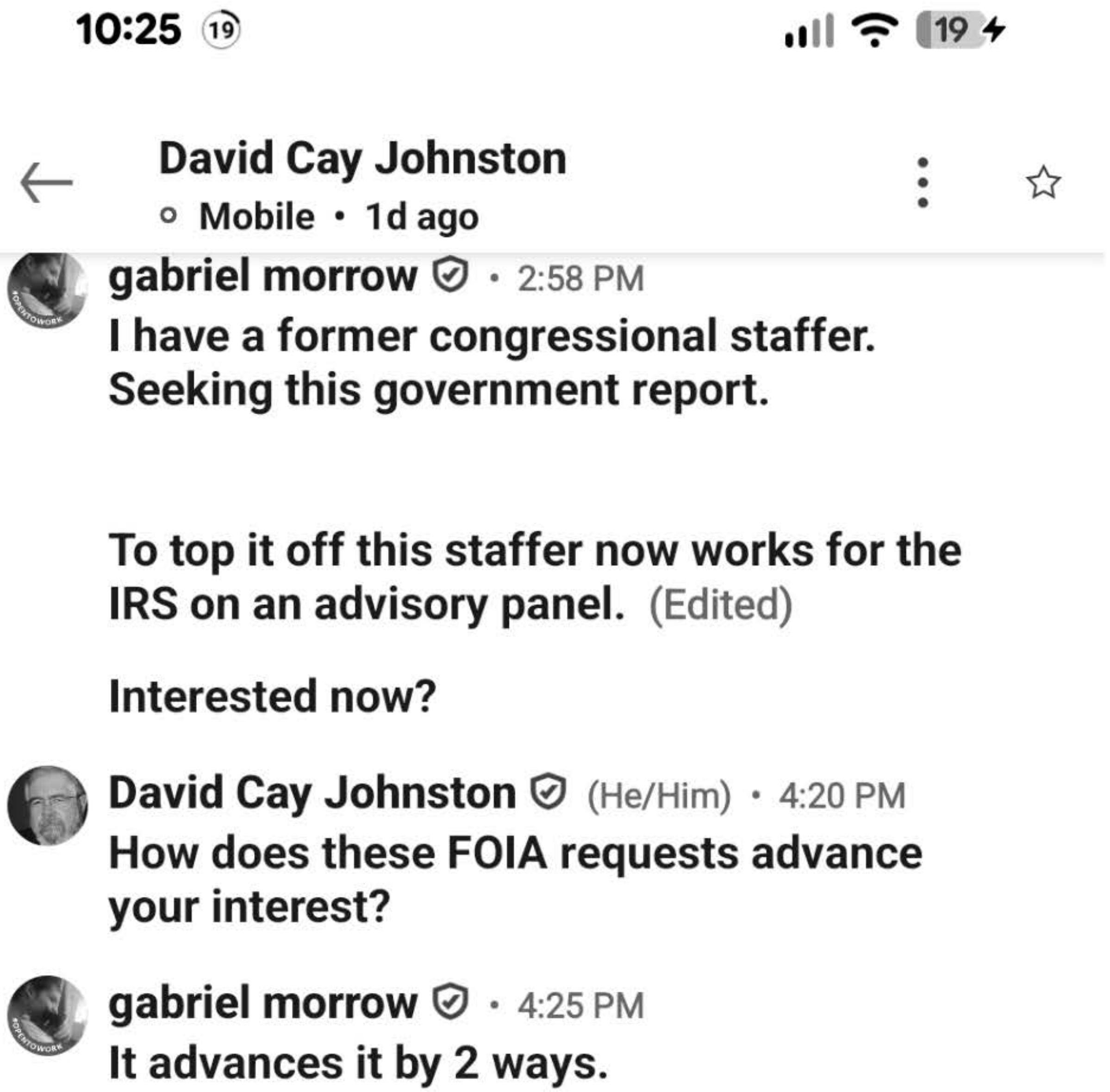
The reason I'm sharing this is. Because I know these emails are no doubt being read by higher-ups.

And I want up the pressure both inside and outside the IRS.



gabriel morrow • 2:58 PM

I have a former congressional staffer. Seeking this government report.

To top it off this staffer now works for the IRS on an advisory panel. (Edited)

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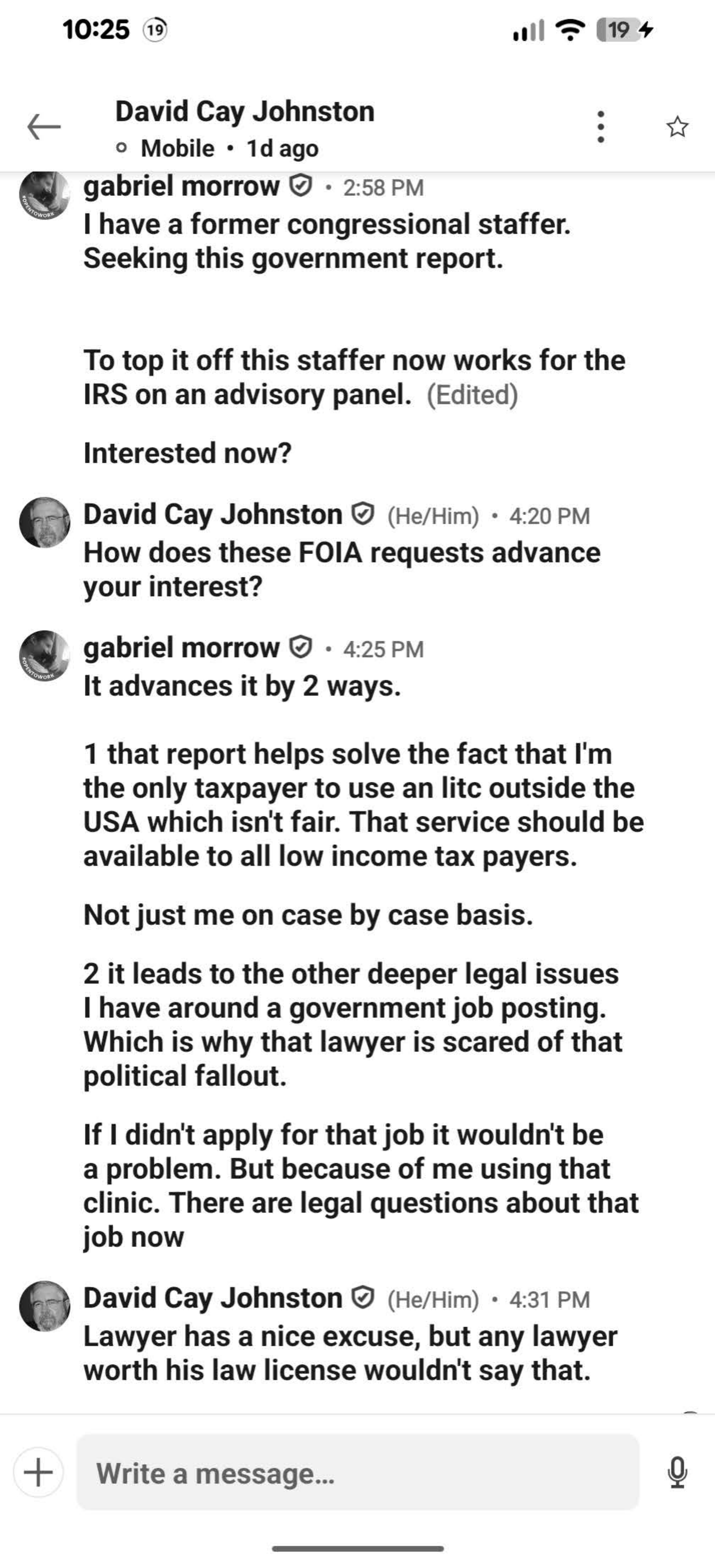
David Cay Johnston (He/Him) • 4:20 PM

How does these FOIA requests advance your interest?

gabriel morrow • 4:25 PM

It advances it by 2 ways.



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Not just me on case by case basis.

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If I didn't apply for that job it wouldn't be a problem. But because of me using that clinic. There are legal questions about that job now

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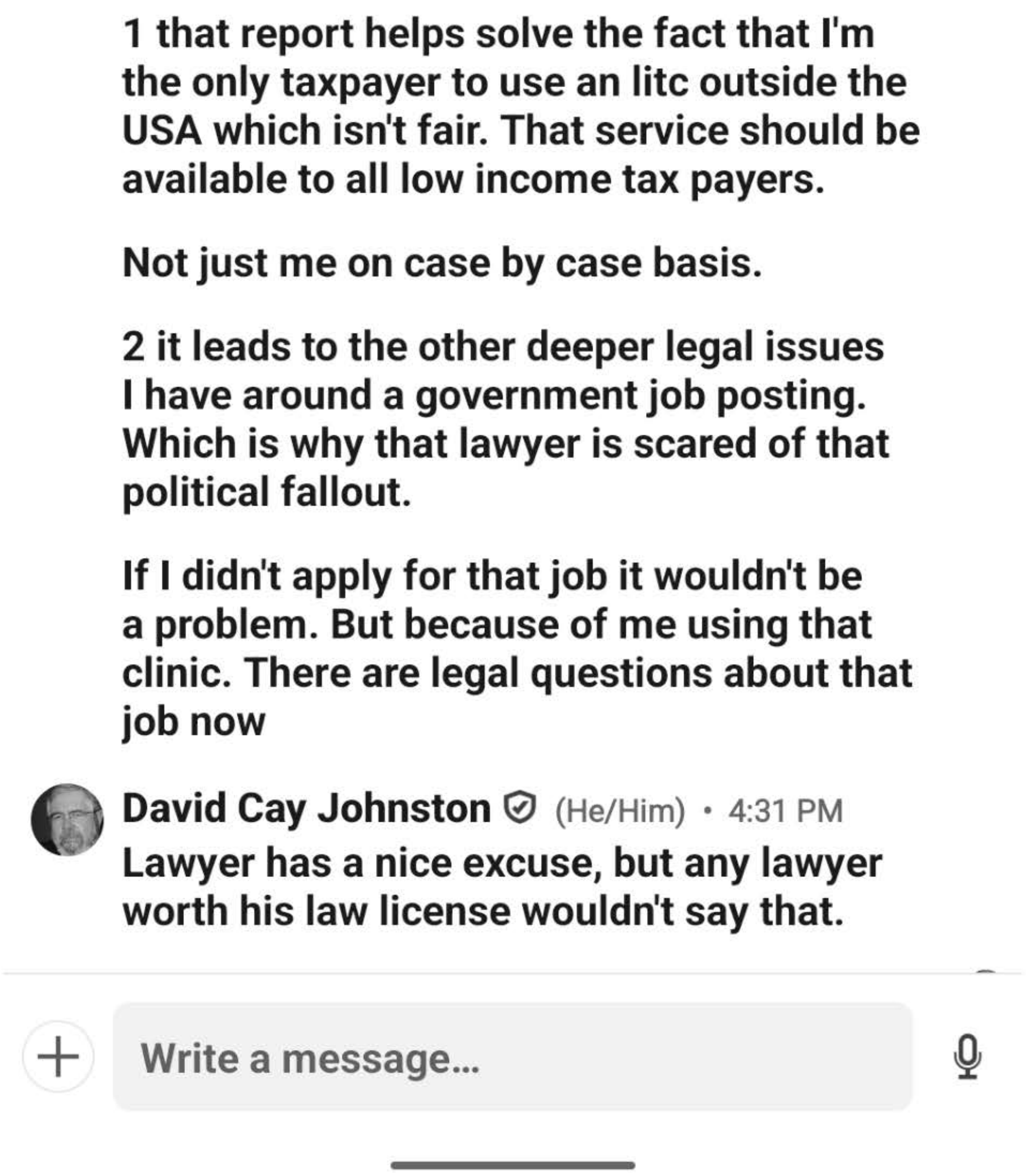

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From: Mircan A(b)(6)
To: gabriel morrow
Subject: RE: [EXT] Re: Any update on 2025-18307
Date: Thursday, December 4, 2025 7:01:50 AM
Attachments: FRSPLTR (38).docx
image001.png

Good morning,

The FOIA final response was already sent. See attached FOIA response letter.

From: gabriel morrow <zed260@gmail.com>
Sent: Wednesday, December 3, 2025 4:20 PM
To: Mircan A(b)(6) (b)(6)
Subject: Re: [EXT] Re: Any update on 2025-18307

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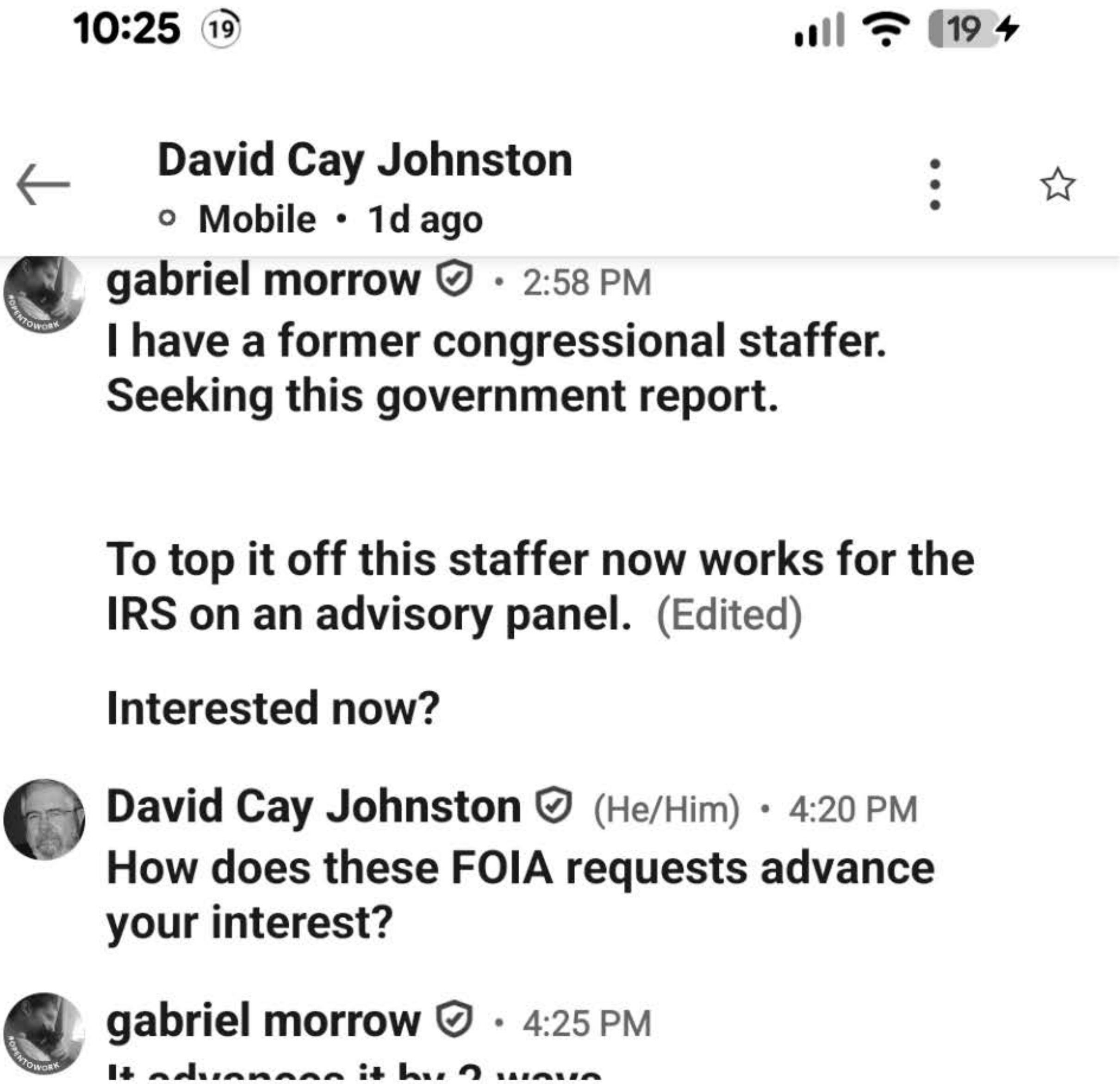

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Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Gabriel Morrow
[redacted]

Date:	September 23, 2025
Employee name:	A. Mircan
Employee ID number:	1003374216
Telephone number:	904-661-3307
Fax number:	855-205-9335
Case number:	2025-18307

Dear Gabriel Morrow:

We are writing to provide you a final response to your Freedom of Information Act (FOIA) request we received on July 23, 2025.

You requested for non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

We're denying your request, in full, for the following reason:

FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy. We base the determination to withhold on balancing interests between the protection of an individual's right to privacy and the public's right to access government information.

We also received your request for a fee waiver. Because your request will have no fees due, there was no need to consider a determination regarding a fee waiver.

If you have questions regarding the processing of your FOIA request and you have a FOIA Public Access Portal (FPAP) account, you may send a message directly to the assigned caseworker. If you do not have a FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are unable to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaison at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Federal FOIA Ombudsman's office within OGIS offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
www.archives.gov/ogis

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13

Enclosures:
Responsive Documents
Notice 393

IRS

Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,
- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:

Independent Office of Appeals
Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, California 93725

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A). The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

(B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

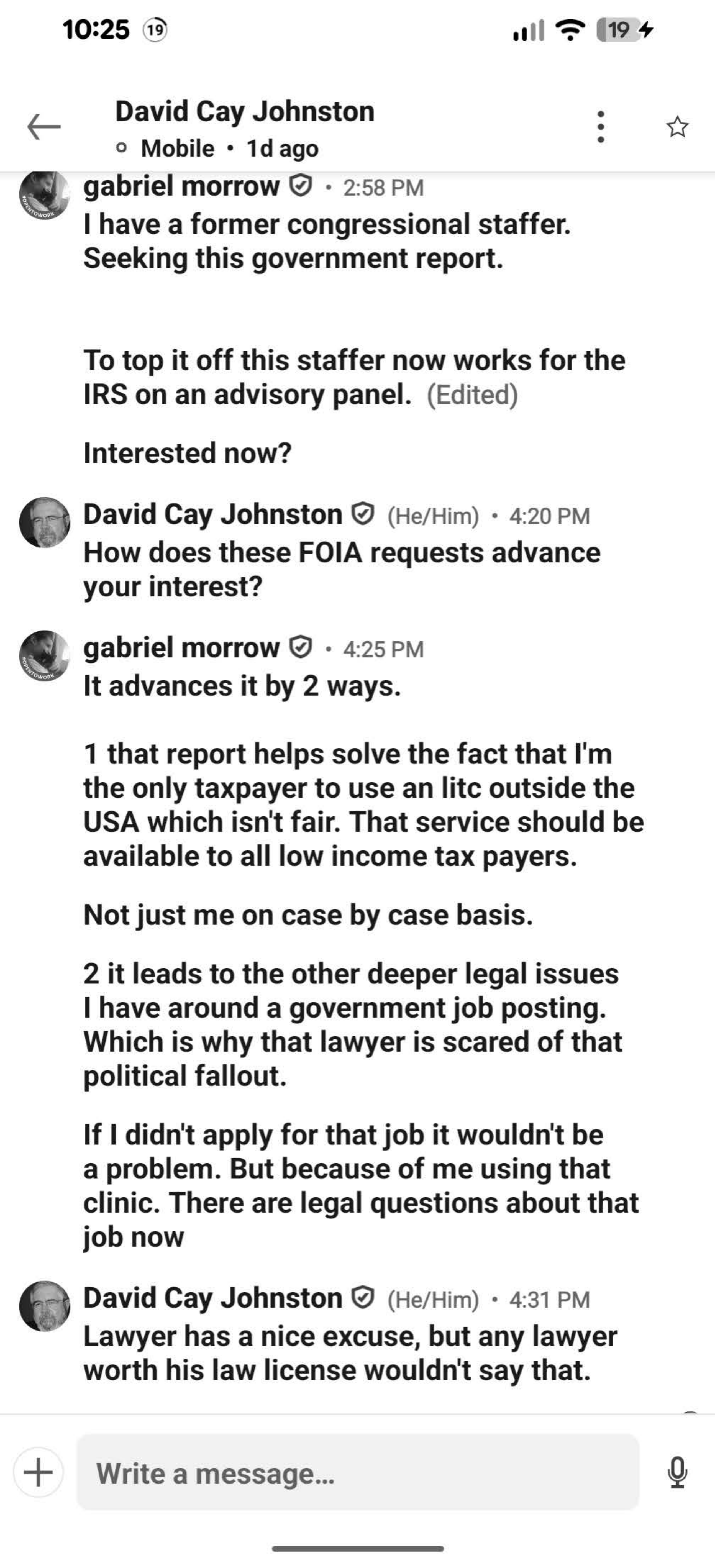
(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.



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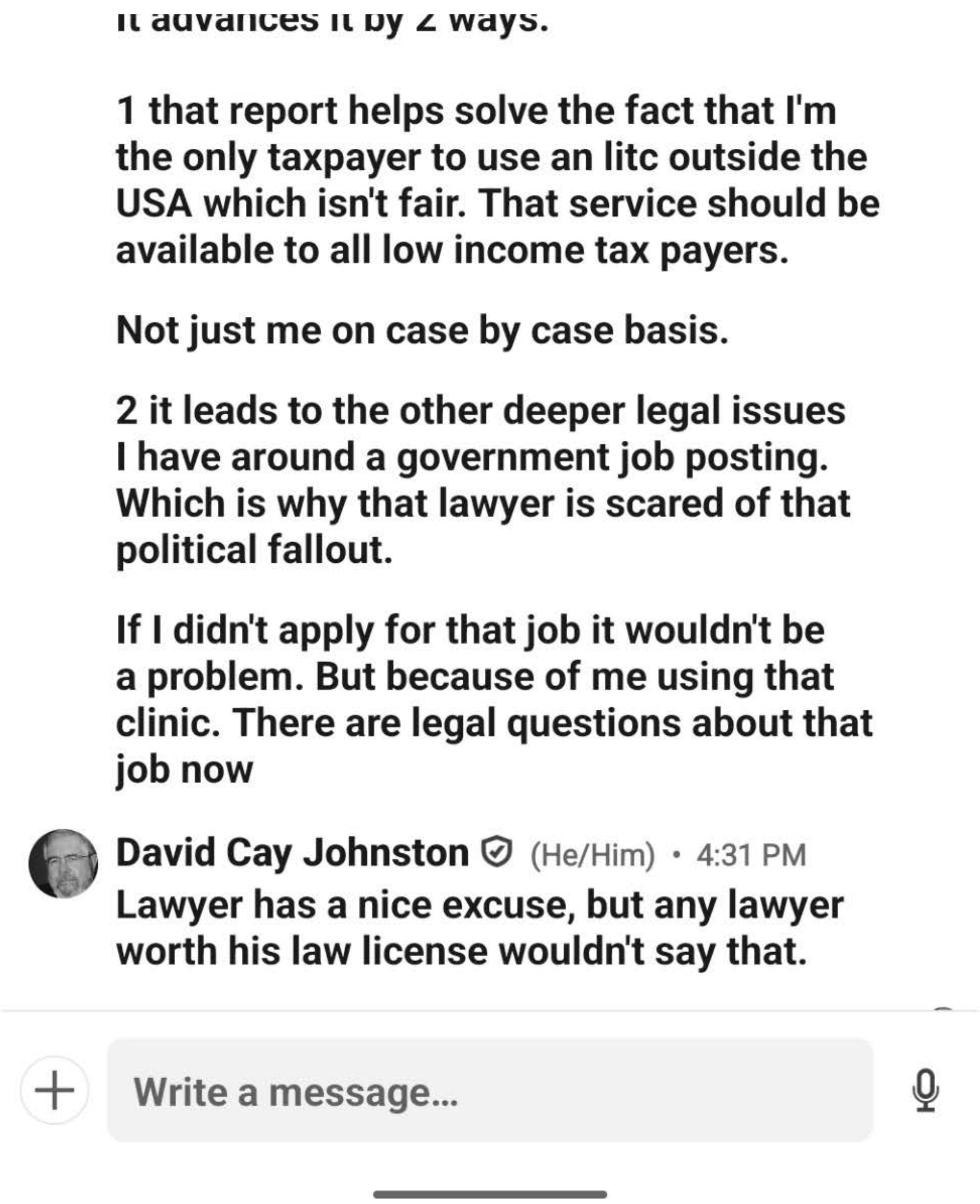

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From: gabriel morrow
To: Mircan A(b)(6)
Subject: Re: [EXT] Re: Any update on 2025-18307
Date: Wednesday, September 24, 2025 12:20:16 PM

Also for the record I'll set it straight the original lawyer who foied this job vacancy. My current impression is he wants to help me. But he does not want his name tied to it at all.

He's a resonably rich guy overall from his business. No need for money

He knows if he went to court what would happen. And the political fallout.

What lawyer wants to be tied to the fallout of that job posting? Any lawyer going to court over that will have long term problems. But money wouldn't be one of them.

On Wed, Sep 24, 2025, 3:36 AM gabriel morrow <zed260@gmail.com> wrote:

> Also before you dismiss that do look at the pope and his taxes. Mere chance?
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> On Wed, Sep 24, 2025, 3:26 AM gabriel morrow <zed260@gmail.com> wrote:
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Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Gabriel Morrow
[redacted]

Date:
September 23, 2025
Employee name:
A. Mircan
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Telephone number:
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There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Federal FOIA Ombudsman's office within OGIS offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
www.archives.gov/ogis

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA Public Liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13

Enclosures:
Responsive Documents
Notice 393

IRS

Notice 393

Information on an IRS Determination to Withhold Records Exempt From The Freedom of Information Act – 5 U.S.C. 552

Appeal Rights

You may file an appeal with the Internal Revenue Service (IRS) within 90 days after we (1) deny you access to a record in whole or in part; (2) have made an adverse determination as to your category as a requester; (3) deny your request for a fee waiver or reduction; or (4) have advised you that no records responsive to your request exist. You may file an appeal within 10 days when a request for expedited processing has been denied.

Your appeal must be in writing, must be signed by you, and must contain:

Your name and address,
- Description of the requested records,
- Date of the request (and a copy, if possible),
- Identity of the office and contact on the response letter, and
- Date of the letter denying the request (and a copy, if possible)

Mail your appeal to:
Independent Office of Appeals
Attn: FOIA Appeals
M/Stop 55202
3211 S. Northpointe Drive
Fresno, California 93725

Judicial Review

If we deny your appeal, or do not address an issue raised in your appeal within 20 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal, you may file a complaint in United States District Court in the district in which (1) you reside; (2) your principal place of business is located; (3) the records are located; or (4) the District of Columbia. A complaint may be filed within 10 days (excluding Saturdays, Sundays, or legal public holidays) after the date we receive your appeal if your appeal is from an adverse determination of a request for expedited processing. If you choose to file suit before receipt of a final determination by the Appeals office, the administrative appeals process may cease.

The rule for effecting service of judicial process upon the Internal Revenue Service is set forth in Federal Rule of Civil Procedure 4(i). In addition to service upon the United States, as set forth in Rule 4(i)(1), service must be made upon the Internal Revenue Service by registered or certified mail as set forth in Rule 4(i)(2)(A). The address of the Internal Revenue Service is: Internal Revenue Service, Attention CC:PA, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

Exemptions

The Freedom of Information Act, 5 U.S.C. 552, does not apply to matters that are:

(b)(1) • specifically authorized under criteria established by an Executive order to be kept secret in the interest of national defense or foreign policy and are in fact properly classified under such executive order,

(b)(2) • related solely to the internal personnel rules and practices of an agency,

(b)(3) • specifically exempted from disclosure by statute (other than section 552b of this title), provided that the statute:

(A) requires that the matters be withheld from the public in such a manner as to leave no discretion on the issue, or

(B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

Note: Internal Revenue Code sections 6103 and 6105 are statutes which qualify for exemption 3 treatment. Section 6103 protects the confidentiality of tax returns and information pertaining to a taxpayer collected by the IRS. Section 6105 protects information obtained from a foreign country under a tax treaty.

(b)(4) • trade secrets and commercial or financial information obtained from a person and privileged or confidential,

(b)(5) • inter-agency or intra-agency memorandums or letters which would not be available by law to a party other than an agency in litigation with the agency,

(b)(6) • personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy,

(b)(7) • records or information compiled for law enforcement purposes, but only to the extent that the production of such law enforcement records or information:

(A) could reasonably be expected to interfere with enforcement proceedings,

(B) would deprive a person of a right to a fair trial or an impartial adjudication,

(C) could reasonably be expected to constitute an unwarranted invasion of personal privacy,

(D) could reasonably be expected to disclose the identity of a confidential source, including a State, local or foreign agency or authority or any private institution which furnished information on a confidential basis, and, in the case of a record or information compiled by a criminal law enforcement authority in the course of a criminal investigation or by an agency conducting a lawful national security intelligence investigation, information furnished by a confidential source,

(E) would disclose techniques and procedures for law enforcement investigations or prosecutions, or would disclose guidelines for law enforcement investigations or prosecutions if such disclosure could reasonably be expected to risk circumvention of the law, or

(F) could reasonably be expected to endanger the life or physical safety of any individual.

(b)(8) • contained in or related to examination, operating, or condition reports prepared by, on behalf of, or for the use of an agency responsible for the regulation or supervision of financial institutions, or

(b)(9) • geological and geophysical information and data, including maps, concerning wells.

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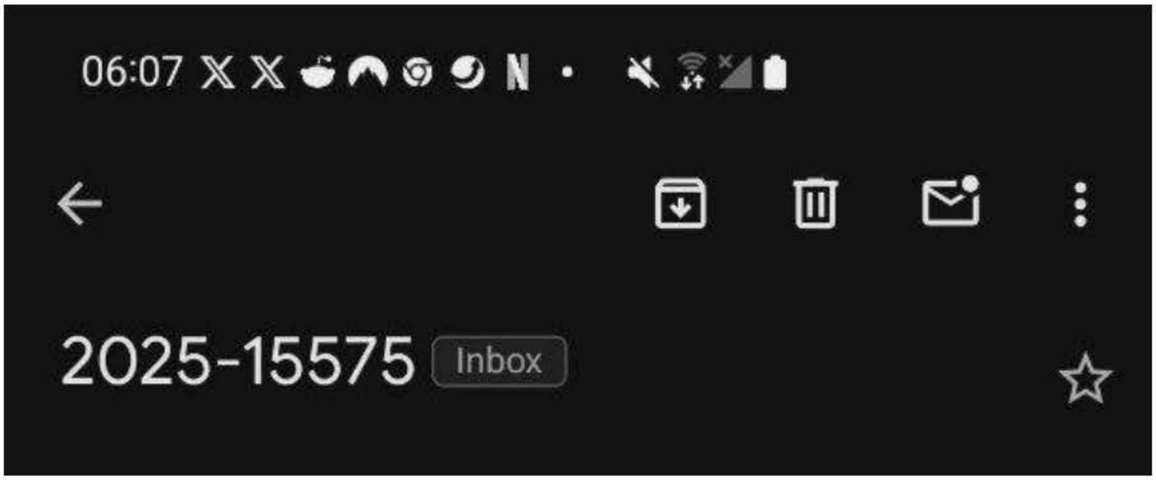
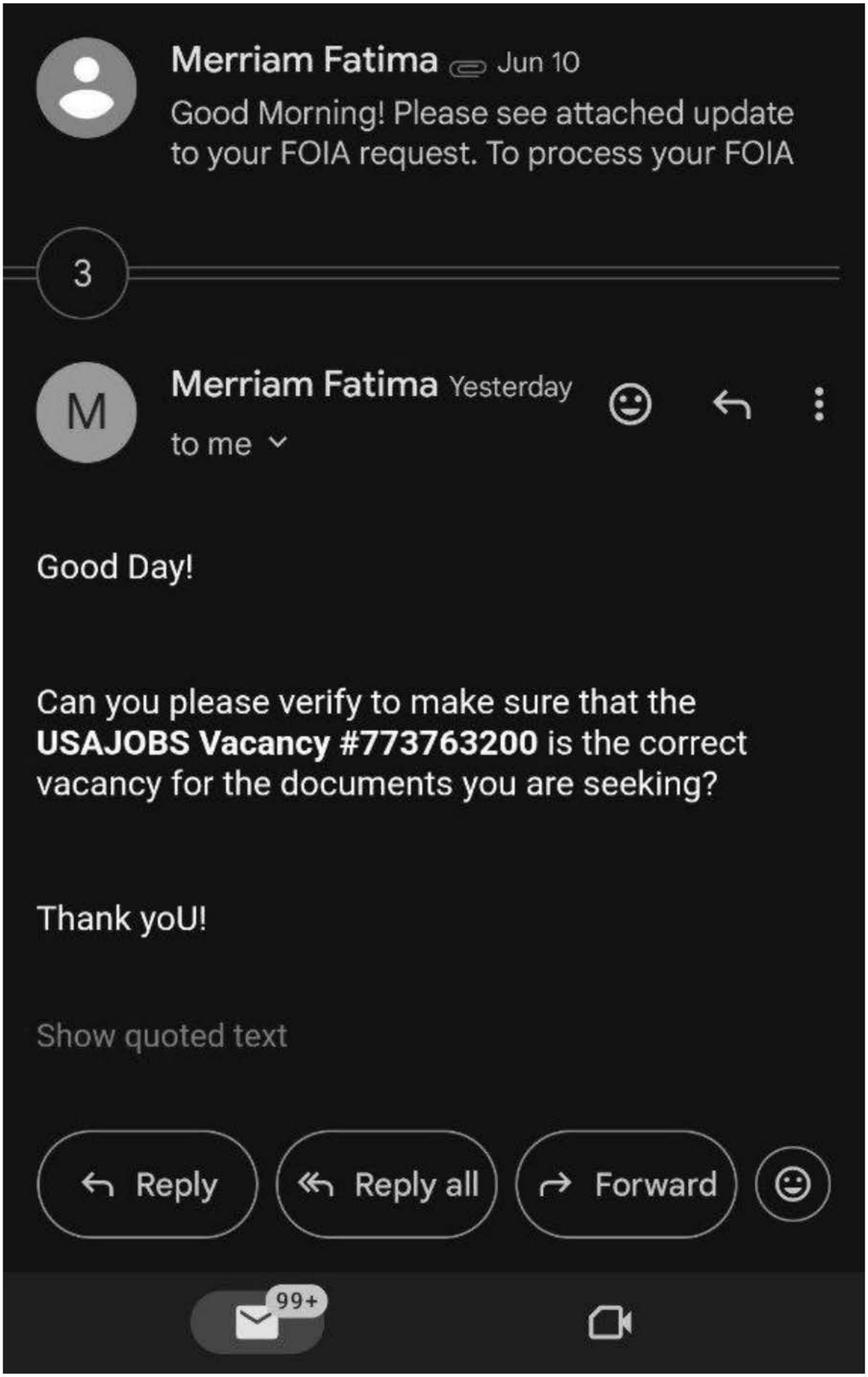


2025-15575



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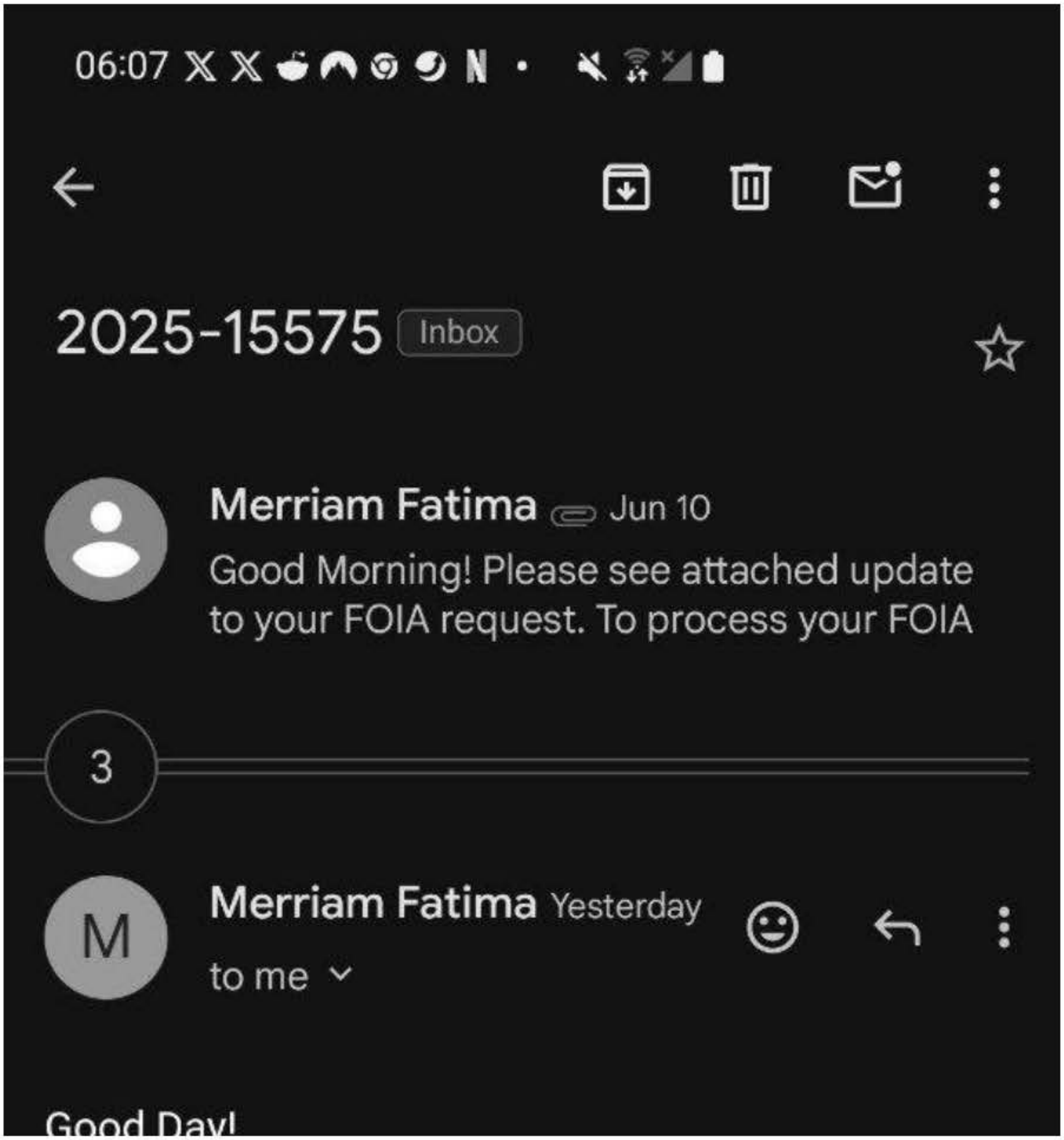

2025-15575

Merriam Fatima Jun 10

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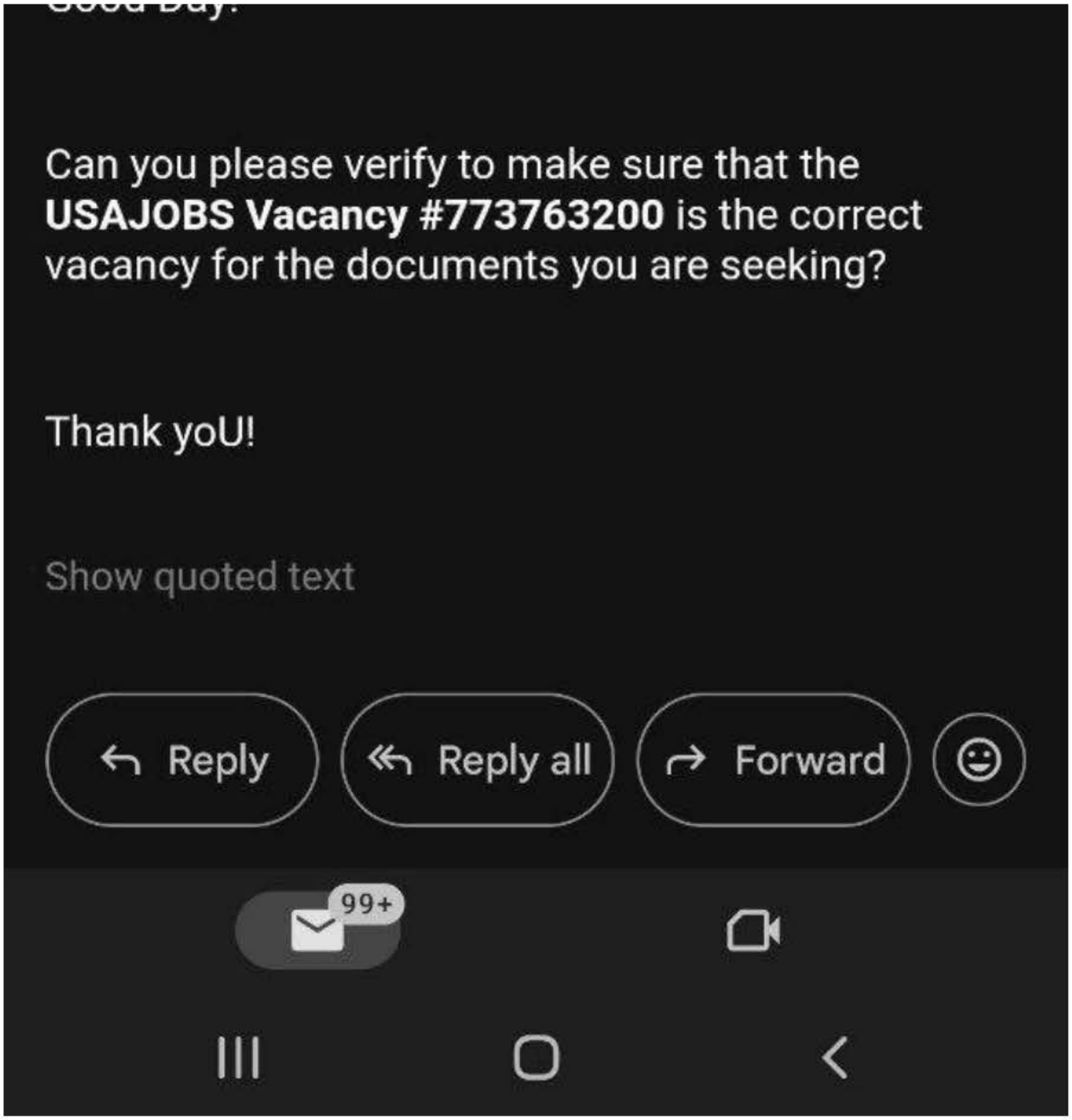

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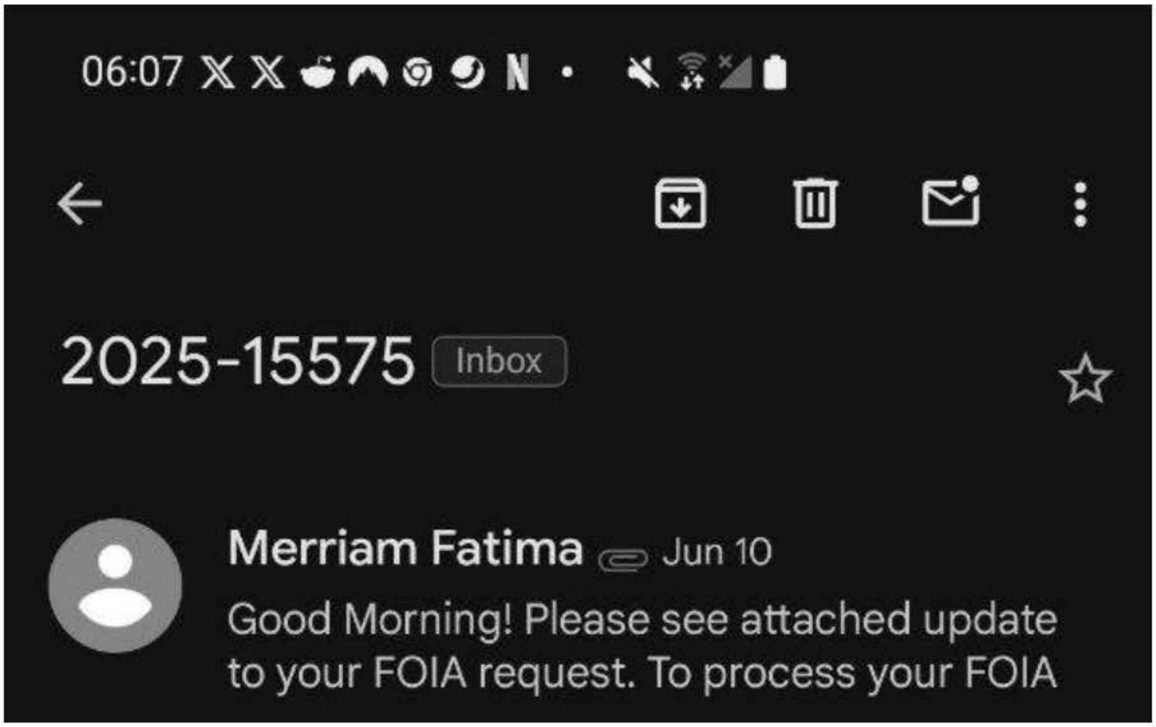

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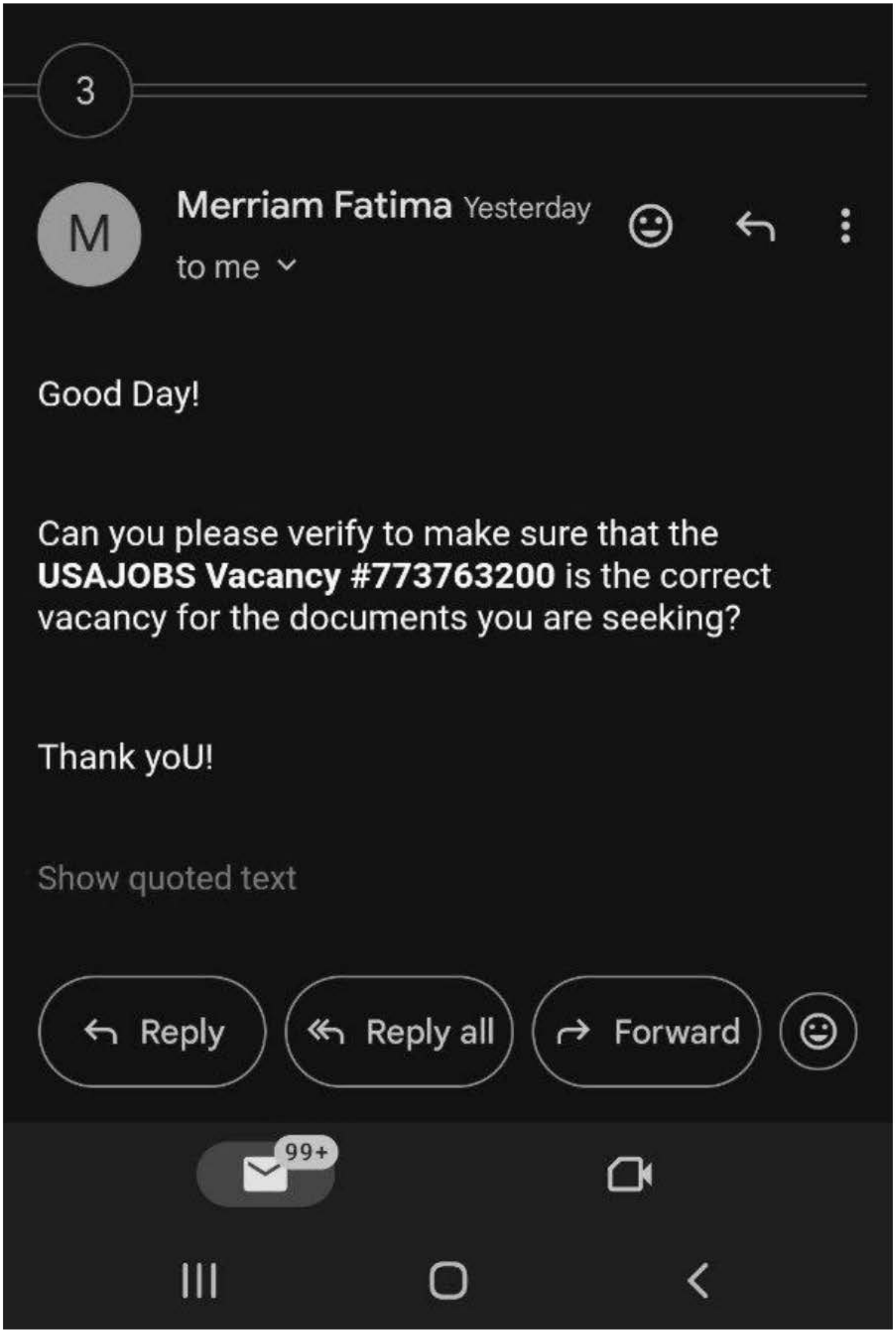
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>> On Fri, Jul 18, 2025, 9:22 AM Mircan A(b)(6) <(b)(6)

wrote:

> I can only release for case 2025-13924, if you need the duplicate, you will have to file another FOIA request.
>
> ---
>
> **From:** gabriel morrow <zed260@gmail.com>
> **Sent:** Friday, July 18, 2025 9:05 AM
> **To:** Mircan A(b)(6) <(b)(6)
> **Subject:** Re: [EXT] Re: 2025-17800-FOIA request
>
> 13924 but it's linked to the other request as a duplicate.
>
> I wanna know what that lawyer submitted so I know what he is up to.
>
> Since I know the timestamps of the documents he gave me don't match the time the foia was released etc.
>
> So unless the lawyer is a time traveler he's up to no good.
>
> On Fri, Jul 18, 2025, 9:02 AM Mircan A(b)(6) <(b)(6)
> wrote:
>
>> Thank you for the clarification. To clarify are you wanting records for case number 2025-15259 or 2025-13924?
>>
>> ---
>>
>> **From:** gabriel morrow <zed260@gmail.com>
>> **Sent:** Friday, July 18, 2025 8:09 AM
>> **To:** Mircan A(b)(6) (b)(6)
>> **Subject:** [EXT] Re: 2025-17800-FOIA request
>>
>> To be more exact I know what is in his foias for tap. And the litc foias. They will lead to the collapse of the US government don't believe me. You got access to IRS systems.
>>
>> But more importantly I'm curious who his real clients are. I suspect he is planning to sale the knowledge related to the tap foia to a hostile actor.
>>
>> So really foia law has broken down.
>>
>> On Fri, Jul 18, 2025, 8:01 AM gabriel morrow <zed260@gmail.com> wrote:
>>
>>> It would be linked to another foia. It was linked to 15259. As a duplicate.
>>>
>>> I now have serious questions about the intentions of the lawyer who did

these foias.

More importantly it's tied to low income tax clinic usage outside the United States. And or the university of Washington low income tax clinic to be exact.

On Fri, Jul 18, 2025, 7:53 AM Mircan A (b)(6)
(b)(6) wrote:

> Good morning,
>
> We have received your FOIA request for copies of all records related to the processing and disposition of Freedom of Information Act request number 2025-13924. FOIA request case number 2025-13924 is not related to one of your cases. Do you have the correct case number or the subject of the FOIA request to be able to complete the search?

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DATE: July 24, 2025

RESPONSE DUE DATE: August 7, 2025

MEMORANDUM FOR: **Alan Blackburn**
Human Capital Office (HCO)

Through: Travis Williams
Disclosure Manager
Disclosure Office 13

FROM: **A(b)(6) Mircan**
Tax Law Specialist
Disclosure Office 13

SUBJECT: Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)

ASSIGNED CASEWORKER: A(b)(6) Mircan: (b)(6)

We are contacting you for your assistance with a FOIA request. We believe that this information is under your office's jurisdiction.

FOIA REQUEST

I am attaching a copy of the FOIA request that may implicate records maintained by your office.

Additional information regarding this request:

Non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

Your search should include all potentially responsive records that were created on, or before July 23, 2025.
Please review the attached request to determine the scope of records that may be responsive to the FOIA request. If you have questions regarding the potential scope of the request, contact the sender of this memorandum for discussion and potential reach out to the FOIA requester. Please let us know if you are aware of any records located within any other business unit of the IRS.

Before conducting searches or reviews of records: Please provide the Disclosure caseworker answers to the questions below. This information is needed to determine potential fees a FOIA requester may owe as well as estimated dates for completion of the request. The requester may need to be contacted by Disclosure prior to you doing additional work on the request. The Disclosure caseworker will advise you if you should take additional actions or wait for further instructions:

1) If records may exist, approximately how many hours, or portions of an hour, would be needed to search for the records?

2) If records may exist, approximately how many hours, or portions of an hour, would be needed to review the records before sending them to Disclosure?

3) If records exist, approximately how many pages, in total, would be responsive to the request?

4) Of the total responsive pages, approximately how many hard-copy pages may exist which will require scanning?

SEARCH CONSIDERATIONS

Search efforts should consider all types of agency records. The term “record” includes all recorded information, regardless of form or characteristics, made or received by a federal agency under federal law or in connection with the transaction of public business. Types of records to consider are temporary records, permanent records, vital records, personal documents, non-record material, electronic records, and records created in telework situations. See IRM 1.15.2.2, *Definition of Records* and IRM 1.15.2.3, *Types of Records*.

“Search” means to look for, manually or by automated means, agency records for the purpose of locating records which are responsive to a request. Search time does not include time spent “gathering”, “organizing” or “converting” records which have already been located.

You must also consider search efforts for potentially responsive records pertaining to any separated IRS employees' records, as applicable. Per existing policy, records of separated employees are saved to an appropriate record keeping system for ongoing preservation or maintenance. A search of the appropriate record keeping system is required if the separated employees' records are implicated in this FOIA request. Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee. See IRM 1.15.5, *Relocating/Removing Records* for information pertaining to the preservation of separated employees' records.

IRS employees should follow IT instructions to conduct a self-search for e-mail records implicated by the FOIA request. If your business unit determines that an employee (i.e. Executive) wishes to delegate the search to others, follow the directions to delegate access a mailbox.

REVIEW

To ensure responsive records do not include information which could potentially harm IRS interests or administrative actions, and because your office has the greatest knowledge of the records involved, your business unit must review all responsive pages to determine any information which should be withheld in accordance with the Chief Privacy Officer (CPO) FOIA memorandum.

When reviewing records:

1) You must provide the full basis for why you believe releasing records would harm your administrative case (i.e. "harm statements), or IRS policy, in some way. Disclosure cannot accept your request to withhold records without a complete explanation of how release would interfere with tax administration.

   The assigned caseworker is responsible for assisting in determining what potential FOIA exemptions would be applicable to the information you are recommending be withheld. After providing the records to Disclosure, the Disclosure caseworker will apply the appropriate exemptions and provide releasable records to the requester.

2) Provide both a clean copy of responsive records as well as a second set of the responsive records containing redactions on each page that identify the information you believe should be withheld (e.g., using PDF redaction tools). If you are recommending groups of pages to be withheld in full, you may provide the page numbers along with your harm statements instead of marking up these pages individually or provide these pages in a "do not disclose" package.

   To determine how to provide the clean and, if applicable, redacted copies of your records, please contact the caseworker named at the top of this memo.

If an extension of time is needed to take additional actions on this FOIA, contact the caseworker and provide the reason for, and length, of extension requested.

3) If the responsive records contain encrypted or password protected removeable media (i.e. flash drives, CD), with contents not otherwise found in the file being provided (either electronic or paper), please also include the password(s) with your response.

4) Provide responsive documents on a "rolling production" schedule as they become available, until all documents are delivered, whenever possible. This assists Disclosure in potentially avoiding timely, and costly, FOIA litigation.

   For example, if you have 5,000 pages responsive to a FOIA request and finish reviewing a particular set of records containing 1,000 pages that you believe can be released in full (e.g., copies of taxpayer provided records if they are within the scope of the request), you should provide those 1,000 pages to the caseworker so they can begin their final release determinations instead of waiting to provide all 5,000 pages at one time.

TIME REPORTING

Service-wide **SETR code**, **800-85330**, was created to capture time spent by IRS employees on Freedom of Information Act (FOIA) activities. SETR time code 800-85330 should be used for capturing time spent by IRS employees on all FOIA case processing activities. These include, but are not limited to, coordinating, searching, identifying, preserving, isolating all paper records and electronically stored information as well as copying/scanning the responsive documents.

COMPLETE ATTACHMENT 1, RESPONSE TO FOIA SEARCH REQUEST

Complete *Attachment 1, Response to FOIA Search Request*, upon completing all search and review efforts, including search efforts for potentially responsive records pertaining to any separated IRS employees' records, and return to A(b)(6) Mircan. Ensure all individuals' search efforts are documented if multiple individuals assisted in the search.

This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** (b)(6) **TITLE: HR Specialist** **TELEPHONE NUMBER**: (b)(6)
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	IRM 11.2.13.5.2.7 (B6) 2
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request.* ***Examples****: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**	IRM 11.2.13.5.2.7 (B6) 2	
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**	**10 minutes**
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:** **Electronic Records:**
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*	
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☒ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows:***
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☒ **Yes** ☐ **No** **If not, why:**
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:** (b)(6) **Title: HR Specialist** **Date: 8/13/2024**

From: Williams Travis P
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memo approval
Date: Thursday, July 24, 2025 2:35:59 PM

Hey (b)(6)

Your search memo is now approved. Thanks

From: Mircan A(b)(6) (b)(6)
Sent: Thursday, July 24, 2025 1:25 PM
To: Williams Travis P(b)(6)
Subject: 2025-18307-search memo approval

Hi,

Please review search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph: (b)(6) | TOD: 6-2:30 pm

From: Mircan A(b)(6)
To: Blackburn Alan J
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025
Date: Monday, August 11, 2025 8:19:37 AM

Good morning,

Extension granted.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph(b)(6) | TOD: 6-2:30 pm

From: Blackburn Alan J(b)(6)
Sent: Thursday, August 7, 2025 10:06 AM
To: Mircan A(b)(6) <(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Hey good morning (b)(6)

(b)(6) Can we please get an extension to 8/15/25?

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst
(b)(6)

From: Mircan A(b)(6) (b)(6)
Sent: Friday, July 25, 2025 6:35 AM
To: *HCO FOIA Requests <HCO.FOIA.Requests@irs.gov>
Cc: Blackburn Alan J (b)(6)
Subject: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Please see attached search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure

Ph: (b)(6) TOD: 6-2:30 pm

From: Blackburn Alan J
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025
Date: Thursday, August 7, 2025 10:06:20 AM

Hey good morning (b)(6)

(b)(6) Can we please get an extension to 8/15/25?

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst
C: (b)(6)

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A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph: (b)(6) | TOD: 6-2:30 pm

From: Blackburn Alan J
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025
Date: Wednesday, August 13, 2025 10:36:00 AM
Attachments: SRCH MEMO (003).pdf

Hey good morning (b)(6)

Please see attached search memo for FOIA Case 2025-18307.

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst
C: (b)(6)

From: Mircan A(b)(6) (b)(6)
Sent: Monday, August 11, 2025 8:20 AM
To: Blackburn Alan J (b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Extension granted.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) TOD: 6-2:30 pm

From: Blackburn Alan J (b)(6)
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Human Capital Office
Office of Chief of Staff
Management and Program Analyst

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

DATE: July 24, 2025

RESPONSE DUE DATE: August 7, 2025

MEMORANDUM FOR: **Alan Blackburn**
Human Capital Office (HCO)

Through: Travis Williams
Disclosure Manager
Disclosure Office 13

FROM: **A**(b)(6) **Mircan**
Tax Law Specialist
Disclosure Office 13

SUBJECT: Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)

ASSIGNED CASEWORKER: A(b)(6) Mircan:(b)(6)

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This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** (b)(6) **TITLE: HR Specialist** **TELEPHONE NUMBER**: (b)(6)
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	IRM 11.2.13.5.2.7 (B6) 2
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

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search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request.* ***Examples****: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**	IRM 11.2.13.5.2.7 (B6) 2	
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**	**10 minutes**	
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:**	
	Electronic Records:	
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*		
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☒ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows:***	
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☒ **Yes**	
	☐ **No**	
	If not, why:	
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:** (b)(6)	
	Title: HR Specialist	
	Date: 8/13/2024	

C: (b)(6)

From: Mircan A(b)(6) (b)(6)
Sent: Friday, July 25, 2025 6:35 AM
To: *HCO FOIA Requests <HCO.FOIA.Requests@irs.gov>
Cc: Blackburn Alan J(b)(6)
Subject: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Please see attached search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) | TOD: 6-2:30 pm

From: Blackburn Alan J
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025
Date: Wednesday, August 13, 2025 10:36:00 AM
Attachments: SRCH MEMO (003).pdf

Hey good morning (b)(6)

Please see attached search memo for FOIA Case 2025-18307.

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst
(b)(6)

From: Mircan A(b)(6) <(b)(6)
Sent: Monday, August 11, 2025 8:20 AM
To: Blackburn Alan J (b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Extension granted.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph: (b)(6) TOD: 6-2:30 pm

From: Blackburn Alan J (b)(6)
Sent: Thursday, August 7, 2025 10:06 AM
To: Mircan A(b)(6) (b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Hey good morning (b)(6)

(b)(6) Can we please get an extension to 8/15/25?

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DATE: July 24, 2025

RESPONSE DUE DATE: August 7, 2025

MEMORANDUM FOR: **Alan Blackburn**
Human Capital Office (HCO)

Through: Travis Williams
Disclosure Manager
Disclosure Office 13

FROM: **A**(b)(6) **Mircan**
Tax Law Specialist
Disclosure Office 13

SUBJECT: Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)

ASSIGNED CASEWORKER: A(b)(6) Mircan: (b)(6)

We are contacting you for your assistance with a FOIA request. We believe that this information is under your office's jurisdiction.

FOIA REQUEST

I am attaching a copy of the FOIA request that may implicate records maintained by your office.

Additional information regarding this request:

Non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

Your search should include all potentially responsive records that were created on, or before July 23, 2025.
Please review the attached request to determine the scope of records that may be responsive to the FOIA request. If you have questions regarding the potential scope of the request, contact the sender of this memorandum for discussion and potential reach out to the FOIA requester. Please let us know if you are aware of any records located within any other business unit of the IRS.

Before conducting searches or reviews of records: Please provide the Disclosure caseworker answers to the questions below. This information is needed to determine potential fees a FOIA requester may owe as well as estimated dates for completion of the request. The requester may need to be contacted by Disclosure prior to you doing additional work on the request. The Disclosure caseworker will advise you if you should take additional actions or wait for further instructions:

1) If records may exist, approximately how many hours, or portions of an hour, would be needed to search for the records?

2) If records may exist, approximately how many hours, or portions of an hour, would be needed to review the records before sending them to Disclosure?

3) If records exist, approximately how many pages, in total, would be responsive to the request?

4) Of the total responsive pages, approximately how many hard-copy pages may exist which will require scanning?

SEARCH CONSIDERATIONS

Search efforts should consider all types of agency records. The term "record" includes all recorded information, regardless of form or characteristics, made or received by a federal agency under federal law or in connection with the transaction of public business. Types of records to consider are temporary records, permanent records, vital records, personal documents, non-record material, electronic records, and records created in telework situations. See IRM 1.15.2.2, *Definition of Records* and IRM 1.15.2.3, *Types of Records*.

"Search" means to look for, manually or by automated means, agency records for the purpose of locating records which are responsive to a request. Search time does not include time spent "gathering", "organizing" or "converting" records which have already been located.

You must also consider search efforts for potentially responsive records pertaining to any separated IRS employees' records, as applicable. Per existing policy, records of separated employees are saved to an appropriate record keeping system for ongoing preservation or maintenance. A search of the appropriate record keeping system is required if the separated employees' records are implicated in this FOIA request. Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee. See IRM 1.15.5, *Relocating/Removing Records* for information pertaining to the preservation of separated employees' records.

IRS employees should follow IT instructions to conduct a self-search for e-mail records implicated by the FOIA request. If your business unit determines that an employee (i.e. Executive) wishes to delegate the search to others, follow the directions to delegate access a mailbox.

REVIEW

To ensure responsive records do not include information which could potentially harm IRS interests or administrative actions, and because your office has the greatest knowledge of the records involved, your business unit must review all responsive pages to determine any information which should be withheld in accordance with the Chief Privacy Officer (CPO) FOIA memorandum.

When reviewing records:

1) You must provide the full basis for why you believe releasing records would harm your administrative case (i.e. "harm statements), or IRS policy, in some way. Disclosure cannot accept your request to withhold records without a complete explanation of how release would interfere with tax administration.

   The assigned caseworker is responsible for assisting in determining what potential FOIA exemptions would be applicable to the information you are recommending be withheld. After providing the records to Disclosure, the Disclosure caseworker will apply the appropriate exemptions and provide releasable records to the requester.

2) Provide both a clean copy of responsive records as well as a second set of the responsive records containing redactions on each page that identify the information you believe should be withheld (e.g., using PDF redaction tools). If you are recommending groups of pages to be withheld in full, you may provide the page numbers along with your harm statements instead of marking up these pages individually or provide these pages in a "do not disclose" package.

   To determine how to provide the clean and, if applicable, redacted copies of your records, please contact the caseworker named at the top of this memo.

If an extension of time is needed to take additional actions on this FOIA, contact the caseworker and provide the reason for, and length, of extension requested.

3) If the responsive records contain encrypted or password protected removeable media (i.e. flash drives, CD), with contents not otherwise found in the file being provided (either electronic or paper), please also include the password(s) with your response.

4) Provide responsive documents on a "rolling production" schedule as they become available, until all documents are delivered, whenever possible. This assists Disclosure in potentially avoiding timely, and costly, FOIA litigation.

   For example, if you have 5,000 pages responsive to a FOIA request and finish reviewing a particular set of records containing 1,000 pages that you believe can be released in full (e.g., copies of taxpayer provided records if they are within the scope of the request), you should provide those 1,000 pages to the caseworker so they can begin their final release determinations instead of waiting to provide all 5,000 pages at one time.

TIME REPORTING

Service-wide **SETR code**, **800-85330**, was created to capture time spent by IRS employees on Freedom of Information Act (FOIA) activities. SETR time code 800-85330 should be used for capturing time spent by IRS employees on all FOIA case processing activities. These include, but are not limited to, coordinating, searching, identifying, preserving, isolating all paper records and electronically stored information as well as copying/scanning the responsive documents.

COMPLETE ATTACHMENT 1, RESPONSE TO FOIA SEARCH REQUEST

Complete *Attachment 1, Response to FOIA Search Request*, upon completing all search and review efforts, including search efforts for potentially responsive records pertaining to any separated IRS employees' records, and return to A(b)(6) Mircan. Ensure all individuals' search efforts are documented if multiple individuals assisted in the search.

This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** (b)(6) **TITLE: HR Specialist** **TELEPHONE NUMBER**: (b)(6)
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	IRM 11.2.13.5.2.7 (B6) 2
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request.* ***Examples****: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**	IRM 11.2.13.5.2.7 (B6) 2	
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**	**10 minutes**	
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:**	
	Electronic Records:	
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*		
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☒ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows:***	
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☒ **Yes**	
	☐ **No**	
	If not, why:	
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:** (b)(6)	
	Title: HR Specialist	
	Date: 8/13/2024	

(b)(6)

From: Mircan A(b)(6) <(b)(6)
Sent: Friday, July 25, 2025 6:35 AM
To: *HCO FOIA Requests <HCO.FOIA.Requests@irs.gov>
Cc: Blackburn Alan J <(b)(6)
Subject: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Please see attached search memo.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph: (b)(6) TOD: 6-2:30 pm

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

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of the Freedom of Information and Protection of Privacy Act

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

From: Mircan A(b)(6)
Sent: Thursday, August 14, 2025 10:40 AM
To: Harrison Marcie <(b)(6)
Subject: 2025-18307-soft touch

Good morning,

Will you please review the attached FOIA request and let me know if any records?

Anamaria Bianca Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) TOD: 6-2:30 pm

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

From: Blackburn Alan J
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025
Date: Wednesday, August 13, 2025 10:36:00 AM
Attachments: SRCH MEMO (003).pdf

Hey good morning Anamaria,

Please see attached search memo for FOIA Case 2025-18307.

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst
(b)(6)

From: Mircan A(b)(6)
Sent: Monday, August 11, 2025 8:20 AM
To: Blackburn Alan J (b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Extension granted.

A(b)(6) Mircan
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph:(b)(6) TOD: 6-2:30 pm

From: Blackburn Alan J(b)(6)
Sent: Thursday, August 7, 2025 10:06 AM
To: Mircan A(b)(6)
Subject: RE: 2025-18307-search memorandum, due date: August 7, 2025

Hey good morning (b)(6)

(b)(6) Can we please get an extension to 8/15/25?

Alan Blackburn
Human Capital Office
Office of Chief of Staff
Management and Program Analyst

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DATE: July 24, 2025

RESPONSE DUE DATE: August 7, 2025

MEMORANDUM FOR: **Alan Blackburn**
Human Capital Office (HCO)

Through: Travis Williams
Disclosure Manager
Disclosure Office 13

FROM: **A**(b)(6) **Mircan**
Tax Law Specialist
Disclosure Office 13

SUBJECT: Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)

ASSIGNED CASEWORKER: A(b)(6) Mircan: (b)(6)

We are contacting you for your assistance with a FOIA request. We believe that this information is under your office's jurisdiction.

FOIA REQUEST

I am attaching a copy of the FOIA request that may implicate records maintained by your office.

Additional information regarding this request:

Non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

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Please review the attached request to determine the scope of records that may be responsive to the FOIA request. If you have questions regarding the potential scope of the request, contact the sender of this memorandum for discussion and potential reach out to the FOIA requester. Please let us know if you are aware of any records located within any other business unit of the IRS.

Before conducting searches or reviews of records: Please provide the Disclosure caseworker answers to the questions below. This information is needed to determine potential fees a FOIA requester may owe as well as estimated dates for completion of the request. The requester may need to be contacted by Disclosure prior to you doing additional work on the request. The Disclosure caseworker will advise you if you should take additional actions or wait for further instructions:

1) If records may exist, approximately how many hours, or portions of an hour, would be needed to search for the records?

2) If records may exist, approximately how many hours, or portions of an hour, would be needed to review the records before sending them to Disclosure?

3) If records exist, approximately how many pages, in total, would be responsive to the request?

4) Of the total responsive pages, approximately how many hard-copy pages may exist which will require scanning?

SEARCH CONSIDERATIONS

Search efforts should consider all types of agency records. The term “record” includes all recorded information, regardless of form or characteristics, made or received by a federal agency under federal law or in connection with the transaction of public business. Types of records to consider are temporary records, permanent records, vital records, personal documents, non-record material, electronic records, and records created in telework situations. See IRM 1.15.2.2, *Definition of Records* and IRM 1.15.2.3, *Types of Records*.

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IRS employees should follow IT instructions to conduct a self-search for e-mail records implicated by the FOIA request. If your business unit determines that an employee (i.e. Executive) wishes to delegate the search to others, follow the directions to delegate access a mailbox.

REVIEW

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   The assigned caseworker is responsible for assisting in determining what potential FOIA exemptions would be applicable to the information you are recommending be withheld. After providing the records to Disclosure, the Disclosure caseworker will apply the appropriate exemptions and provide releasable records to the requester.

2) Provide both a clean copy of responsive records as well as a second set of the responsive records containing redactions on each page that identify the information you believe should be withheld (e.g., using PDF redaction tools). If you are recommending groups of pages to be withheld in full, you may provide the page numbers along with your harm statements instead of marking up these pages individually or provide these pages in a “do not disclose” package.

   To determine how to provide the clean and, if applicable, redacted copies of your records, please contact the caseworker named at the top of this memo.

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3) If the responsive records contain encrypted or password protected removeable media (i.e. flash drives, CD), with contents not otherwise found in the file being provided (either electronic or paper), please also include the password(s) with your response.

4) Provide responsive documents on a "rolling production" schedule as they become available, until all documents are delivered, whenever possible. This assists Disclosure in potentially avoiding timely, and costly, FOIA litigation.

   For example, if you have 5,000 pages responsive to a FOIA request and finish reviewing a particular set of records containing 1,000 pages that you believe can be released in full (e.g., copies of taxpayer provided records if they are within the scope of the request), you should provide those 1,000 pages to the caseworker so they can begin their final release determinations instead of waiting to provide all 5,000 pages at one time.

TIME REPORTING

Service-wide **SETR code**, **800-85330**, was created to capture time spent by IRS employees on Freedom of Information Act (FOIA) activities. SETR time code 800-85330 should be used for capturing time spent by IRS employees on all FOIA case processing activities. These include, but are not limited to, coordinating, searching, identifying, preserving, isolating all paper records and electronically stored information as well as copying/scanning the responsive documents.

COMPLETE ATTACHMENT 1, RESPONSE TO FOIA SEARCH REQUEST

Complete *Attachment 1, Response to FOIA Search Request*, upon completing all search and review efforts, including search efforts for potentially responsive records pertaining to any separated IRS employees' records, and return to A(b)(6) Mircan. Ensure all individuals' search efforts are documented if multiple individuals assisted in the search.

This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** (b)(6) **TITLE: HR Specialist** **TELEPHONE NUMBER**: (b)(6)
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	IRM 11.2.13.5.2.7 (B6) 2
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request. **Examples**: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**	IRM 11.2.13.5.2.7 (B6) 2	
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**	**10 minutes**	
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**	**10 minutes**	
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:**	
	Electronic Records:	
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*		
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☒ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows:***	
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☒ **Yes**	
	☐ **No**	
	If not, why:	
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:** (b)(6)	
	Title: HR Specialist	
	Date: 8/13/2024	

(b)(6)

From: Mircan A(b)(6)
Sent: Friday, July 25, 2025 6:35 AM
To: *HCO FOIA Requests <HCO.FOIA.Requests@irs.gov>
Cc: Blackburn Alan J <(b)(6)
Subject: 2025-18307-search memorandum, due date: August 7, 2025

Good morning,

Please see attached search memo.

A(b)(6) **Mircan**
Tax Law Specialist
Disclosure Office 13
Privacy, Governmental Liaison and Disclosure
Ph(b)(6) TOD: 6-2:30 pm

withheld pursuant to section

(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

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(b)(5) Deliberative Process Privilege ; (b)(6)

of the Freedom of Information and Protection of Privacy Act

SBU/PII INFO

Internal Revenue Service
GSS Unit - Stop 93A
PO Box 621506
Atlanta, GA 30362

Report Date Time: 3/23/2026 10:07:49 AM

Request Details Report

Request Information:

Request #	: 2025-18307
Action Office	: DO13
Request Type	: FOIA TLS
On Behalf Of	: -
Requester Category	: Other
Reference	:
Received Mode	: PAL
Requested Date	: 7/23/2025
Original Received Date	: 7/23/2025
Received Date	: 7/23/2025
Perfected Request	: Yes
Disposition Accepted Date	: 9/23/2025
Delivery Date	: 9/23/2025
Closed Date	: 9/23/2025
Original Target Date	: 8/20/2025
Target Date	: 9/4/2025
Estimated Date of Completion	: 10/6/2025
Total Days on Hold	: 0
Days Remaining	: N/A
Request Age [Processed Days]	: 43
Delivery Mode	: -
Multi-Track Type	: Complex
Priority	: Non-Priority
Request Status	: Closed
Final Disposition	: Denied in Full
Discretionary Release Made	: No
Discretionary Comments	: -
Discretionary Codes	: -
Denial Authority	: -
Expedite Requested	: No
Expedite Status	: -
Expedite Start Date	: -
Expedite End Date	: -
Expedite Description	: -
Proof of Identity/Consent Requested	: No
Proof of Identity/Consent Received Date	: -
Proof of Identity/Consent Notes	:
# of Records Posted for Public Inspection	: 0

Custom Fields:

Backlog Category

Backlog Category : B - Multifunction Coordination

Subject Category

Subject Category : Internal Documents

Description of the Request :

FOIA Request – TAP 2025–2027 International Position; USAJOBS Vacancy #773763200
Dear FOIA Officer,
Under the Freedom of Information Act (5 U.S.C. § 552), I request non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. No personally identifiable information is requested.
I. Evaluation Tools
Provide all rubrics, scoring guidelines, or templates used to evaluate candidates, including instructions for evaluators. Release factual portions if any part is deemed exempt under 5 U.S.C. § 552(b)(5), per EPA v. Mink, 410 U.S. 73 (1973).
II. Anonymized LITC Notes
Provide redacted evaluation or interview forms (removing PII per 5 U.S.C. § 552(b)(6)) noting LITC affiliation, e.g., “Applicant worked with XYZ LITC.” Release only non-identifying LITC references, redacting deliberative parts if exempt under 5 U.S.C. § 552(b)(5).
III. LITC Affiliation Statistics
Provide data or reports showing the number of applicants with LITC affiliation. If in a database, provide an extract (e.g., CSV). If in free-text, provide entries mentioning LITCs (e.g., “Clinic volunteer”). Include metadata unless fully exempt.
IV. Non-U.S. Applicant Data
Provide data showing the number of non-U.S. resident applicants, including:

Extract (e.g., CSV) of non-U.S. country counts if available.
Free-text entries with non-U.S. countries (e.g., “Canada”) if no database field exists.
Total non-U.S. applicants and country breakdown.Include metadata unless fully exempt.

V. Communications on LITC and Non-U.S. Residency
Provide e-mails, memos, or minutes discussing LITC affiliation or non-U.S. residency as selection criteria, involving TAP leadership, National Taxpayer Advocate’s Office, IRS Human Capital Office, or IRS counsel. Release factual data (e.g., dates, redacted sender/recipient, LITC/residency references), redacting deliberative parts under 5 U.S.C. § 552(b)(5).
VI. Redaction
Redact records per FOIA exemptions. Release factual LITC or residency references, redacting only deliberative portions. For withheld records, provide:

Exemption(s) invoked (e.g., 5 U.S.C. § 552(b)(5) or (b)(6)).
Brief justification.
Certification that segregable, non-exempt portions are released per 5 U.S.C. § 552(b).

Thank you for your attention.
Respectfully submitted,

Sub-requests :

Default

Requester Information:

Requester Name	: Morrow, Gabriel
Job Title	: -
Created Date	: 6/2/2024
Requester Login	: zed260@gmail.com
Default Category	: Other
Organization	: -
Work Phone 1	:
Work Phone 2	:
Mobile	: 7054062541
Fax	: -
E-Mail	: zed260@gmail.com

Address:

Address 1 : [redacted]
Address 2 : -
City : [redacted]
State : [redacted]
Country : Canada
Zip Code : [redacted]

Billing Address:

Address 1 : [redacted]
Address 2 : -
City [redacted]
State : [redacted]
Country : Canada
Zip Code : [redacted]

Shipping Address:

Address 1 [redacted]
Address 2 : -
City [redacted]
State [redacted]
Country : Canada
Zip Code : [redacted]

Action History :

Action	Comment	Action Taken By	Action Date/Time
Retention Policy	Retention expiry date is set to '10/01/2035' based on the retention policy 'Destroy After 10 Years'	Holloway, Jason	3/13/2026 5:53:36 PM
Retention Policy	Retention expiry date is set to '09/23/2031'. (Reason: '2025-18307' closed)	Nicholson, Emily	9/23/2025 8:44:50 AM
Closed	# of information released: Generated Count [0], Adjusted Count[0]. # of information reviewed: Generated Count [0], Adjusted Count [0]. # of Records Posted for Public Inspection: 0	Nicholson, Emily	9/23/2025 8:44:50 AM
[Time Tracking]:Note-New	Time log entry for user Mircan, A(b)(6) on 09/23/2025 for 0.70 hours has been modified to Mircan, A(b)(6) on 09/23/2025 for 1.40 hours. Notes:	Mircan, A(b)(6)	9/23/2025 8:27:56 AM
Time Tracking [Edit]	Time log entry for user Mircan, A(b)(6) on 09/23/2025 for 0.70 hours has been modified to Mircan, A(b)(6) on 09/23/2025 for 1.40 hours. Notes:	Mircan, A(b)(6)	9/23/2025 8:27:56 AM
Correspondence	Saved received correspondence letter of type Request with subject 'Requester emails' for the request '2025-18307'	Mircan, A(b)(6)	9/23/2025 8:27:43 AM
[Close Only - See Instructions]:Note-New	PLEASE CLOSE CASE	Mircan, A(b)(6)	9/23/2025 8:25:00 AM
Review		Mircan, A(b)(6)	9/23/2025 8:25:00 AM
Close Only - See Instructions		Mircan, A(b)(6)	9/23/2025 8:25:00 AM
Correspondence	Sent correspondence letter of type Request with subject 'VOLEXT' and file(s) FOIA-Extensions.pdf; added as attachment(s) for the request '2025-18307' to print.	Mircan, A(b)(6)	9/23/2025 8:24:32 AM
Correspondence	Sent correspondence letter of type Request with subject 'srch memo' and file(s) FOIA-Memo_Search Memo.pdf; added as attachment(s) for the request '2025-18307' to print.	Mircan, A(b)(6)	9/23/2025 8:23:55 AM
Correspondence	Sent correspondence letter of type Request with subject 'ACKLTR' and file(s) FOIA-Acknowledgement.pdf; added as attachment(s) for the request '2025-18307' to print.	Mircan, A(b)(6)	9/23/2025 8:23:11 AM

[Other]:Note-New	Delivered FRSPLTR via PAL. Next step to close case.	Mircan, A(b)(6)	9/23/2025 8:20:09 AM
Correspondence	Deleted Pending Final response letter with the subject 'FRSPLTR' for the request '2025-18307' with Comments 'replace'	Mircan, A(b)(6)	9/23/2025 8:18:40 AM
Correspondence	Saved received correspondence letter of type Request with subject 'FRSPLTR' for the request '2025-18307'	Mircan, A(b)(6)	9/23/2025 8:17:53 AM
Documents Delivered		Mircan, A(b)(6)	9/23/2025 8:16:58 AM
Documents Delivered	Final Response	Mircan, A(b)(6)	9/23/2025 8:16:55 AM
Final Disposition	Reportable Disposition has been set to 'Denied in Full' for the request '2025-18307'	Mircan, A(b)(6)	9/23/2025 8:09:31 AM
Final Actions		Mircan, A(b)(6)	9/23/2025 8:09:31 AM
[Response Package Review Status]:Note-New	ADM approves FRSPLTR	Williams, Travis	9/23/2025 7:31:27 AM
Set Review Status	Approval Review Status is set to 'Review Approved'	Williams, Travis	9/23/2025 7:31:05 AM
Approve	Final Response Letter is Approved	Williams, Travis	9/23/2025 7:30:59 AM
[Time Tracking]:Note-New	New time entry of 0.70 hours has been added for Mircan, A(b)(6) on 09/23/2025. Notes:	Mircan, A(b)(6)	9/23/2025 7:12:59 AM
Time Tracking [New]	New time entry of 0.70 hours has been added for Mircan, A(b)(6) on 09/23/2025. Notes:	Mircan, A(b)(6)	9/23/2025 7:12:59 AM
Correspondence	Saved received correspondence letter of type Request with subject 'ADM response' for the request '2025-18307'	Mircan, A(b)(6)	9/23/2025 7:11:46 AM
[Other]:Note-New	Prepared FOIA final response letter for full denial. Sent to ADM for approval.	Mircan, A(b)(6)	9/23/2025 7:10:21 AM
Review		Mircan, A(b)(6)	9/23/2025 7:08:43 AM
Sent for Manager Review		Mircan, A(b)(6)	9/23/2025 7:08:43 AM
[Response Package Review Status]:Note-New	Approval Review Status is set to 'Review Pending'	Mircan, A(b)(6)	9/23/2025 7:07:48 AM
[Other]:Note-Edit	Received email from ADM to deny based on HCO's comments. Next step to prepare FRSPLTR for full denial with exemption (b)(6).	Mircan, A(b)(6)	9/23/2025 6:30:08 AM
[Other]:Note-New	(b)(5) Deliberative Process Privilege	Mircan, A(b)(6)	9/23/2025 6:26:50 AM
[Time Tracking]:Note-New	New time entry of 0.40 hours has been added for Mircan, A(b)(6) on 09/17/2025. Notes:	Mircan, A(b)(6)	9/17/2025 1:34:23 PM
Time Tracking [New]	New time entry of 0.40 hours has been added for Mircan, A(b)(6) on 09/17/2025. Notes:	Mircan, A(b)(6)	9/17/2025 1:34:23 PM
[Other]:Note-Edit	(b)(5) Deliberative Process Privilege	Mircan, A(b)(6)	9/17/2025 1:30:44 PM
[Other]:Note-New		Mircan, A(b)(6)	9/17/2025 1:29:55 PM
Correspondence	Saved received correspondence letter of type Request with subject 'TAS email response' for the request '2025-18307'	Mircan, A(b)(6)	8/21/2025 1:27:00 PM
[Time Tracking]:Note-New	New time entry of 0.50 hours has been added for Mircan, A(b)(6) on 08/21/2025. Notes:	Mircan, A(b)(6)	8/21/2025 1:25:14 PM
Time Tracking [New]	New time entry of 0.50 hours has been added for Mircan, A(b)(6) on 08/21/2025. Notes:	Mircan, A(b)(6)	8/21/2025 1:25:14 PM
[Other]:Note-New	(b)(5) Deliberative Process Privilege	Mircan, A(b)(6)	8/21/2025 1:24:45 PM
Correspondence	Saved received correspondence letter of type Request with subject 'VOLEXT sent' for the request '2025-18307'	Mircan, A(b)(6)	8/18/2025 1:27:07 PM
[Time Tracking]:Note-New	New time entry of 0.50 hours has been added for Mircan, A(b)(6) on 08/18/2025. Notes:	Mircan, A(b)(6)	8/18/2025 1:25:28 PM

Time Tracking [New]	New time entry of 0.50 hours has been added for Mircan, A(b)(6) on 08/18/2025. Notes:	Mircan, A(b)(6)	8/18/2025 1:25:28 PM
[Other]:Note-New	Prepared FOIA extension letter, sent to requester via email.	Mircan, A(b)(6)	8/18/2025 1:20:32 PM
Estimated Date of Completion	Estimated Date of Completion has been changed from '09/04/2025' to '10/06/2025' for the Request '2025-18307.	Mircan, A(b)(6)	8/18/2025 1:19:30 PM
[Extension Completed]:Note-New	Completed Date for the Extension is set to '08/18/2025' with 'Record Search' as its Reason for Extension.	Mircan, A(b)(6)	8/18/2025 12:30:46 PM
[Extension Created]:Note-New	Target has been extended from '08/20/2025' to '09/04/2025' with Reason for Extension set to 'Record Search'. Multi-Track Type has been set to 'Complex' for the Request '2025-18307'.	Mircan, A(b)(6)	8/18/2025 12:30:39 PM
Estimated Date of Completion	Estimated date of completion has been changed from '08/20/2025' to '09/04/2025' for the Request '2025-18307'	Mircan, A(b)(6)	8/18/2025 12:30:39 PM
Due date changed	Target date has been extended from '08/20/2025' to '09/04/2025' for the Request '2025-18307'.	Mircan, A(b)(6)	8/18/2025 12:30:39 PM
Correspondence	Saved received correspondence letter of type Request with subject 'HCO response' for the request '2025-18307'	Mircan, A(b)(6)	8/14/2025 11:08:28 AM
[Other]:Note-New	(b)(5) Deliberative Process Privilege	Mircan, A(b)(6)	8/14/2025 11:07:25 AM
Request For Documents	Action taken on the action id '116758' from Program Office (s) 'HCO – Other' for the request '2025-18307' with 'No Documents Located' status with completed date '8/14/2025'	Mircan, A(b)(6)	8/14/2025 10:40:43 AM
Correspondence	Saved received correspondence letter of type Request with subject 'Email from requester' for the request '2025-18307'	Mircan, A(b)(6)	7/25/2025 6:54:30 AM
[Time Tracking]:Note-New	New time entry of 0.40 hours has been added for Mircan, A(b)(6) on 07/25/2025. Notes:	Mircan, A(b)(6)	7/25/2025 6:52:00 AM
Time Tracking [New]	New time entry of 0.40 hours has been added for Mircan, A(b)(6) on 07/25/2025. Notes:	Mircan, A(b)(6)	7/25/2025 6:52:00 AM
[Other]:Note-New	Sent search memo to HCO, due date: August 7, 2025.	Mircan, A(b)(6)	7/25/2025 6:36:13 AM
[Other]:Note-New	ADM approves search memo.	Williams, Travis	7/24/2025 2:34:55 PM
[Other]:Note-New	Prepared search memo, sent to ADM for review.	Mircan, A(b)(6)	7/24/2025 2:26:39 PM
Request For Documents	Request for Documents Sent to Program Office (s) 'HCO – Other' for the request '2025-18307' by Saved to disk mode with subject 'srch memo' and files(s) 'SRCH MEMO.docx' as attachment(s).	Mircan, A(b)(6)	7/24/2025 2:25:57 PM
[Time Tracking]:Note-New	Time log entry for user Mircan, A(b)(6) on 07/24/2025 for 1.60 hours has been modified to Mircan, Anamaria on 07/24/2025 for 2.00 hours. Notes:	Mircan, A(b)(6)	7/24/2025 12:00:09 PM
Time Tracking [Edit]	Time log entry for user Mircan, A(b)(6) on 07/24/2025 for 1.60 hours has been modified to Mircan, A(b)(6) on 07/24/2025 for 2.00 hours. Notes:	Mircan, A(b)(6)	7/24/2025 12:00:09 PM
Correspondence	Saved received correspondence letter of type Request with subject 'Requester emails' for the request '2025-18307'	Mircan, A(b)(6)	7/24/2025 11:46:26 AM
Correspondence	Saved received correspondence letter of type Request with subject 'Clarification Letter' for the request '2025-18307'	Mircan, A(b)(6)	7/24/2025 11:38:10 AM
[Other]:Note-New	Received SSN and job announcement number.	Mircan, A(b)(6)	7/24/2025 11:36:31 AM
[Time Tracking]:Note-New	New time entry of 1.60 hours has been added for Mircan, A(b)(6) on 07/24/2025. Notes:	Mircan, A(b)(6)	7/24/2025 10:33:11 AM
Time Tracking [New]	New time entry of 1.60 hours has been added for Mircan, A(b)(6) on 07/24/2025. Notes:	Mircan, A(b)(6)	7/24/2025 10:33:11 AM

Correspondence	Saved received correspondence letter of type Request with subject 'Email from requester' for the request '2025-18307'	Mircan, A(b)(6)	7/24/2025 10:28:20 AM
[Other]:Note-New	Received email from requester that requester applied for a volunteer position. But given the IRS official position. Is it is an unpaid temp volunteer position.(Which I have emails of them saying that) I would argue I'm just seeking transparency on hiring practice's on a volunteer unpaid job. Also received a forwarded email from requester received from TAP department about the volunteer position that the requester applied. Sent email to requester to provide the announcement number for the volunteer position and also social security number.	Mircan, A(b)(6)	7/24/2025 10:27:17 AM
Correspondence	Saved received correspondence letter of type Request with subject 'Requester email' for the request '2025-18307'	Mircan, A(b)(6)	7/24/2025 9:58:39 AM
[Other]:Note-New	Prepared FOIA ack. letter, sent to requester via email. Sent email to requester to clarify if vacancy number is correct. Received confirmation from requester that vacancy number is correct. Asked requester who applied for the vacancy?	Mircan, A(b)(6)	7/24/2025 9:57:57 AM
Perfected	Status of the Request is changed to 'Perfected'	Mircan, A(b)(6)	7/24/2025 8:58:56 AM

[Other]:Note-New	Case assigned. Conducted initial analysis: 1. Be made in writing and signed by the person making the request – NO (Not Signed – Received via PAL) 2. State that it is made pursuant to the FOIA or its regulations – YES 3. Be mailed or faxed to GLDS Support Services (GSS), or hand delivered to the Disclosure office having jurisdiction for the records, generally this is the office serving the state where the requester resides – YES, received by GSS via PAL 4. Reasonably describe the records sought – YES 5. Provide an address for making a response – YES 6. State whether the requester wishes to inspect the records or have copies made without prior inspection – NO – Not specified as to copies or presentation of information for inspection. 7. State the requester's agreement to pay for search, review, and reproduction charges as applicable. – Yes, requester agrees to pay $25 8. Furnish an attestation under penalty of perjury as to the status of the requester, unless the requester is an "other" requester. Valid categories of requester include commercial use, media, noncommercial, scientific, educational, or other. – STATED CATEGORY IS: Other 9. In the case of records subject to IRC §6103 or the Privacy Act, establish the identity of the requester and the requester's right to receive the records. NOT APPLICABLE- No Specific Return or tax-return related information was requested. 10. Checked FX for duplicate requests – NONE 11. Checked FX for non-payment/delinquency - NONE 12. Expedite processing requested – NO 13. Fee Waiver requested –YES Request is for non-exempt records for USAJOBS Vacancy #773763200 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration. Similar case 2025-15575 for the same vacancy #773763200. Based on HCO email received the number provided does not match in US Staffing. Will send a follow up email to HCO to confirm. Also received following email from requester in response to case 2025-15575. "I fully expect business unit won't respond to it. But I want to make sure I gain legal right to sue over it personally. Since right now only that lawyer has that right. For the record since I don't know what that lawyer is up to you can tell her yes to this question. He(requester for case 2025-15575) was working for me but he doesn't want to take the tap foia to court. (I have no earthly clue what he's up to.) I see one of two possible reasons he fears the collapse of the US government and loss of his tax degree when true tax reform occurs.	Mircan, A(b)(6)	7/24/2025 8:46:35 AM
Assigned		Williams, Travis	7/23/2025 2:10:31 PM
Assigned		Soli, Lisa	7/23/2025 10:41:16 AM
Change Action Office	Action Office has been changed from 'Disclosure Office 02' to 'Disclosure Office 13'	Soli, Lisa	7/23/2025 10:40:55 AM
Change Request Type	Request Type has been changed from 'FOIA' to 'FOIA TLS'	Soli, Lisa	7/23/2025 10:40:55 AM
[Re-Assign Request]:Note-New		Admin, Admin	7/23/2025 10:16:20 AM
Assigned		Admin, Admin	7/23/2025 10:16:20 AM
[Assign Request]:Note-New		Griffin, John	7/23/2025 10:14:44 AM
Assigned		Griffin, John	7/23/2025 10:14:44 AM

Perfected	Request is marked as Auto Perfected upon receiving.	Admin, Admin	7/23/2025 8:38:30 AM
Assigned		Admin, Admin	7/23/2025 8:38:30 AM
Received	Request '2025-18307' is received via Sync Service	Admin, Admin	7/23/2025 8:38:30 AM

Assign :

Assigned By	Assigned Date	Assigned To (User/Group)	Action Office	Comments	Request Status
Williams, Travis	7/23/2025 2:10:31 PM	GSS - Incoming Requests	GSS	-	Assigned
Williams, Travis	7/23/2025 2:10:31 PM	Mircan, A(b)(6) (Primary)	DO13	-	Assigned
Williams, Travis	7/23/2025 2:10:31 PM	Queue, Disclosure Manager - DO13	DO13	-	Assigned
Soli, Lisa	7/23/2025 10:41:16 AM	GSS - Incoming Requests	GSS	-	Assigned
Soli, Lisa	7/23/2025 10:41:16 AM	Queue, Disclosure Manager - DO13	DO13	-	Assigned
Admin, Admin	7/23/2025 10:16:20 AM	GSS - Incoming Requests	GSS		Assigned
Admin, Admin	7/23/2025 10:16:20 AM	Queue, Disclosure Manager - DO02	DO02		Assigned
Griffin, John	7/23/2025 10:14:44 AM	Queue, Auto Assign Group	GSS		Assigned
Admin, Admin	7/23/2025 8:38:30 AM	Queue, GSS - Incoming Requests	GSS	-	Received

Link Requests :

Request #	Request Type	Requester Name	Primary User	Received Date	Target Date	Request Status
No link requests found .						

Extension :

ID	Reason for Extension	Days	New Target Date	Approval/Denial Date	Completed Date	Extension Status	Extension Note	Approval/Denial Note	Completion Note
14553	Record Search	10	9/4/2025	8/18/2025	8/18/2025	Completed (Approved)			

FOIA Documents Details (in Request Folder) :

File Cabinet Drawer	Folder Name	Disposition	Layer Name	No. of Pages	Date Added	Redaction Codes	Document Review Status
No folders have been added to this request.							

FOIA Documents Details (in Review Log) :

File Cabinet Drawer	Folder Name	Disposition	Comments	No. of Pages	Date Added	Redaction Codes
No folders have been added to this request.						

Page Details:

# of pages attached to request folder	: 0
# of pages attached to request folder with partial redactions	: 0
# of pages attached to request folder with full redactions	: 0
# of pages attached to request folder without redactions	: 0
# of documents delivered	: 0
# of pages reviewed	: 0
# of pages delivered	: 0

Partially Applied Redaction Code Details:

Redaction Code	Description	No. of Pages Used
No Page with partial redactions was added to this request.		

Fully Applied Redaction Code Details:

Redaction Code	Description	No. of Pages Used
No Page with full redactions was added to this request.		

Manually - Partially Applied Redaction Code Details:

Redaction Code	Description
No partially applied redaction code details found.	

Manually - Fully Applied Redaction Code Details:

Redaction Code	Description
(b)(6)	Permits withholding of records and information about individuals when disclosure would be a clearly unwarranted invasion of personal privacy.

Manually Applied - Other Redaction Code Details:

Redaction Code	Description
No other applied redaction code details found.	

Fee Details :

Payment Status	: No Charges
Last Invoice Amount	: $ 0.00
Last Invoice Number	: -
Last Invoice Date	: -
Pre-Payment Amount	: $ 0.00
Total Invoiced	: $ 0.00
Cost Estimated	: $ 0.00
Cost Not Charged by the Agency	: $ 0.00
Total Amount Paid	: $ 0.00
Balance Due	: $ 0.00
Total Refund Amount	: $ 0.00
Amount Requester Willing to Pay	: $ 25.00
Fee Waiver Requested	: Yes
Fee Waiver Status	: Not Billable
Fee Waiver Start Date	: 7/23/2025
Fee Waiver End Date	: 9/23/2025
Willing to Pay All Fees	: No
Adjudicate Days (Fee Waiver)	: 43

Fee Details Description:

Fee Items	Charge Type	Unit Rate ($)	Quantity	Extended Value ($)
No Fee Details have been Found for this Request.				

Work Hours (Record Search Processing Costs) :

Program Office	Created By	Rate	Hours	Total Cost	Comments
No Record Search Processing Cost details found .					

Work Hours (Staff Processing Costs) :

User Name	Activity	Created By	Rate	Hours	Total Cost	Comments
No staff processing cost details found.						

Transfer Details:

Transfer To	Transfer By	Transfer Date	Comment
No transfer request details found for this request.			

Correspondence Log :

Subject	File Name	User	Due Date	Mode	E-mail	Dispatched Date	Action Date
Status Update for Request #2025-18307		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	9/23/2025	9/23/2025 8:45:27 AM
Requester emails	RE_ [EXT] Re_ Any update on 2025-18307.pdf	Mircan, A(b)(6)	Received				9/23/2025 8:27:43 AM
VOLEXT	FOIA-Extensions.pdf	Mircan, A(b)(6)	Printed	E-mail		8/18/2025	9/23/2025 8:23:23 AM
srch memo	FOIA-Memo_Search Memo.pdf	Mircan, A(b)(6)	Printed	E-mail		7/24/2025	9/23/2025 8:22:45 AM

ACKLTR	FOIA-Acknowledgement.pdf	Mircan, A(b)(6)	Printed	E-mail		7/24/2025	9/23/2025 8:22:02 AM
FRSPLTR	FRSPLTR.docx	Mircan, A(b)(6)	Received				9/23/2025 8:17:53 AM
Your Requested Documents are Delivered by PAL - Internal Revenue Service		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	9/23/2025	9/23/2025 8:16:59 AM
FRSPLTR	FRSPLTR.pdf	Mircan, A(b)(6)	Sent	PAL		9/23/2025	9/23/2025 8:15:45 AM
FRSPLTR.docx	FRSPLTR.docx	Mircan, A(b)(6)	Sent	PAL		9/23/2025	9/23/2025 8:15:37 AM
ADM response	RE_ 2025-18307 -soft touch - TAP Response .pdf	Mircan, A(b)(6)	Received				9/23/2025 7:11:46 AM
TAS email response	FW_ 2025-18307 -soft touch - TAP Response .pdf	Mircan, A(b)(6)	Received				8/21/2025 1:27:00 PM
VOLEXT sent	2025-18307-FOIA extension letter.pdf	Mircan, A(b)(6)	Received				8/18/2025 1:27:07 PM
FOIA-Extensions	FOIA-Extensions.dotx	Mircan, A(b)(6)	Pending			8/18/2025	8/18/2025 1:18:50 PM
HCO response	RE_ 2025-18307 -search memorandum, due date_ August 7, 2025.pdf	Mircan, A(b)(6)	Received				8/14/2025 11:08:28 AM
Email from requester	Re_ [EXT] Fwd_ I do have one question though_ What law forbids.pdf	Mircan, A(b)(6)	Received				7/25/2025 6:54:30 AM
srch memo	SRCH MEMO.docx	Mircan, A(b)(6)	Req for Docs/116758	E-mail		7/24/2025	7/24/2025 2:25:55 PM
FOIA-Memo_Search Memo	FOIA-Memo_Search Memo.dotx	Mircan, A(b)(6)	Pending			7/24/2025	7/24/2025 2:21:27 PM
Requester emails	Re_ [EXT] Re_ 2025-18307-FOIA acknowledgment letter.pdf	Mircan, A(b)(6)	Received				7/24/2025 11:46:26 AM
Clarification Letter	Re_ [EXT] Fwd_ I do have one question though_ What law forbids (2).pdf	Mircan, A(b)(6)	Received				7/24/2025 11:38:10 AM
Email from requester	[EXT] Fwd_ I do have one question though_ What law forbids.pdf	Mircan, A(b)(6)	Received				7/24/2025 10:28:20 AM
Requester email	Re_ [EXT] Re_ 2025-17800-FOIA acknowledgment letter.pdf	Mircan, A(b)(6)	Received				7/24/2025 9:58:39 AM
FOIA-Acknowledgement	FOIA-Acknowledgement.dotx	Mircan, A(b)(6)	Pending			7/24/2025	7/24/2025 9:18:39 AM
Status Update for Request #2025-18307		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	7/24/2025	7/24/2025 8:59:26 AM
Status Update for Request #2025-18307		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	7/23/2025	7/23/2025 10:14:49 AM
Request Acknowledgement by Internal Revenue Service		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	7/23/2025	7/23/2025 8:38:32 AM
Status Update for Request #2025-18307		Admin, Admin	Sent	PAL - Download	Sent From PAL To (zed260@gmail.com)	7/23/2025	7/23/2025 8:38:32 AM

Request Description (Form)	PAL Request Form.pdf	Admin, Admin	Received	PAL			7/23/2025 8:38:31 AM

Consultation Review Log :

Review ID	Location(s) Referred	Sent By	Request Date	Due Date	Imported Date	Status
No consultation review log records found.						

Requests For Documents:

ID	Location(s) Referred	Sent By	Request Date	Due Date	Status
116758	HCO – Other()	Disk	7/24/2025	8/29/2025	No Documents Located

Document Delivery log:

ID	User	Mode	Status	Delivery Type	E-mail	Dispatched Date	Date
42951	Mircan, A(b)(6)	PAL - Download	Delivered	Final		9/23/2025	9/23/2025

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

DATE: July 24, 2025

RESPONSE DUE DATE: August 7, 2025

MEMORANDUM FOR: **Alan Blackburn**
Human Capital Office (HCO)

Through: Travis Williams
Disclosure Manager
Disclosure Office 13

FROM: **A(b)(6) Mircan**
Tax Law Specialist
Disclosure Office 13

SUBJECT: Freedom of Information Act (FOIA) – Request for Search for Responsive Records (FOIA Case # **2025-18307**)

ASSIGNED CASEWORKER: A(b)(6) Mircan: (b)(6)

We are contacting you for your assistance with a FOIA request. We believe that this information is under your office's jurisdiction.

FOIA REQUEST

I am attaching a copy of the FOIA request that may implicate records maintained by your office.

Additional information regarding this request:

Non-exempt records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027). I seek: (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

Your search should include all potentially responsive records that were created on, or before July 23, 2025.
Please review the attached request to determine the scope of records that may be responsive to the FOIA request. If you have questions regarding the potential scope of the request, contact the sender of this memorandum for discussion and potential reach out to the FOIA requester. Please let us know if you are aware of any records located within any other business unit of the IRS.

Before conducting searches or reviews of records: Please provide the Disclosure caseworker answers to the questions below. This information is needed to determine potential fees a FOIA requester may owe as well as estimated dates for completion of the request. The requester may need to be contacted by Disclosure prior to you doing additional work on the request. The Disclosure caseworker will advise you if you should take additional actions or wait for further instructions:

1) If records may exist, approximately how many hours, or portions of an hour, would be needed to search for the records?

2) If records may exist, approximately how many hours, or portions of an hour, would be needed to review the records before sending them to Disclosure?

3) If records exist, approximately how many pages, in total, would be responsive to the request?

4) Of the total responsive pages, approximately how many hard-copy pages may exist which will require scanning?

SEARCH CONSIDERATIONS

Search efforts should consider all types of agency records. The term “record” includes all recorded information, regardless of form or characteristics, made or received by a federal agency under federal law or in connection with the transaction of public business. Types of records to consider are temporary records, permanent records, vital records, personal documents, non-record material, electronic records, and records created in telework situations. See IRM 1.15.2.2, *Definition of Records* and IRM 1.15.2.3, *Types of Records*.

“Search” means to look for, manually or by automated means, agency records for the purpose of locating records which are responsive to a request. Search time does not include time spent “gathering”, “organizing” or “converting” records which have already been located.

You must also consider search efforts for potentially responsive records pertaining to any separated IRS employees' records, as applicable. Per existing policy, records of separated employees are saved to an appropriate record keeping system for ongoing preservation or maintenance. A search of the appropriate record keeping system is required if the separated employees' records are implicated in this FOIA request. Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee. See IRM 1.15.5, *Relocating/Removing Records* for information pertaining to the preservation of separated employees' records.

IRS employees should follow IT instructions to conduct a self-search for e-mail records implicated by the FOIA request. If your business unit determines that an employee (i.e. Executive) wishes to delegate the search to others, follow the directions to delegate access a mailbox.

REVIEW

To ensure responsive records do not include information which could potentially harm IRS interests or administrative actions, and because your office has the greatest knowledge of the records involved, your business unit must review all responsive pages to determine any information which should be withheld in accordance with the Chief Privacy Officer (CPO) FOIA memorandum.

When reviewing records:

1) You must provide the full basis for why you believe releasing records would harm your administrative case (i.e. "harm statements), or IRS policy, in some way. Disclosure cannot accept your request to withhold records without a complete explanation of how release would interfere with tax administration.

   The assigned caseworker is responsible for assisting in determining what potential FOIA exemptions would be applicable to the information you are recommending be withheld. After providing the records to Disclosure, the Disclosure caseworker will apply the appropriate exemptions and provide releasable records to the requester.

2) Provide both a clean copy of responsive records as well as a second set of the responsive records containing redactions on each page that identify the information you believe should be withheld (e.g., using PDF redaction tools). If you are recommending groups of pages to be withheld in full, you may provide the page numbers along with your harm statements instead of marking up these pages individually or provide these pages in a "do not disclose" package.

   To determine how to provide the clean and, if applicable, redacted copies of your records, please contact the caseworker named at the top of this memo.

If an extension of time is needed to take additional actions on this FOIA, contact the caseworker and provide the reason for, and length, of extension requested.

3) If the responsive records contain encrypted or password protected removeable media (i.e. flash drives, CD), with contents not otherwise found in the file being provided (either electronic or paper), please also include the password(s) with your response.

4) Provide responsive documents on a "rolling production" schedule as they become available, until all documents are delivered, whenever possible. This assists Disclosure in potentially avoiding timely, and costly, FOIA litigation.

   For example, if you have 5,000 pages responsive to a FOIA request and finish reviewing a particular set of records containing 1,000 pages that you believe can be released in full (e.g., copies of taxpayer provided records if they are within the scope of the request), you should provide those 1,000 pages to the caseworker so they can begin their final release determinations instead of waiting to provide all 5,000 pages at one time.

TIME REPORTING

Service-wide **SETR code**, **800-85330**, was created to capture time spent by IRS employees on Freedom of Information Act (FOIA) activities. SETR time code 800-85330 should be used for capturing time spent by IRS employees on all FOIA case processing activities. These include, but are not limited to, coordinating, searching, identifying, preserving, isolating all paper records and electronically stored information as well as copying/scanning the responsive documents.

COMPLETE ATTACHMENT 1, RESPONSE TO FOIA SEARCH REQUEST

Complete *Attachment 1, Response to FOIA Search Request*, upon completing all search and review efforts, including search efforts for potentially responsive records pertaining to any separated IRS employees' records, and return to A(b)(6) Mircan. Ensure all individuals' search efforts are documented if multiple individuals assisted in the search.

This form helps the IRS comply with FOIA documentation requirements to document all search efforts, track the resources expended in processing this request, and charge appropriate fees.

If you have any questions concerning this FOIA request, please contact the assigned caseworker for this request. Thank you for your prompt attention to this request.

Attachment 1

RESPONSE TO FOIA SEARCH REQUEST

TO BE COMPLETED BY CASE WORKER	
FOIA CASE #:	2025-18307
OFFICE PERFORMING SEARCH:	HCO
TO BE COMPLETED BY THE FUNCTION RECEIVING THE FOIA SEARCH MEMO	
PERSON(S) CONDUCTING THE SEARCH:	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
PERSON(S) CONDUCTING THE REVIEW: *(If different than above)*	**NAME:** **TITLE:** **TELEPHONE NUMBER**:
FILE(S) SEARCHED AND METHOD OF ACCESS: *Example: IDRS, Management Information Systems, emails, etc. Was access by name, SSN/EIN, subject file, etc? Be specific.* *Email searches: Outlook Search Tips provides search features available in Outlook to conduct self-searches of email records.*	
SEPARATED EMPLOYEE(S), IF APPLICABLE: *If separated employee(s) records were searched, list employee name and method of*	☐ *Check if online 5081 was used to gain access to a deprovisioned outlook mailbox* Separated Employee Name(s):

CAUTION: IF THE INFORMATION REQUESTED IS RELATED TO ANY OF THE FOLLOWING, IMMEDIATELY ALERT THE SENDER OF THIS MEMORANDUM:

- Congressional inquiry
- Whistleblower activity
- Current tax litigation requiring Counsel coordination
- Criminal Investigation (CI) activity if the requested records are not being requested directly from the assigned CI office

search (see IRM 1.15.5, Relocating/Removing Records) **Refer to IT's procedures on how to access a deprovisioned mailbox for a separated employee.**	Method of Search:	
TYPE(S) OF RECORDS IDENTIFIED: *Provide description of document(s) identified as responsive to FOIA request.* ***Examples****: Emails, administrative files, regulatory files, etc.* **Refer to IRM 1.15.2.3, for Types of Records**		
MANNER OF STORAGE: *Check all that apply. If electronic files were searched, the FOIA regulations require that we document the system(s) searched. Please complete all fields under the Electronic category.*	☐	**Paper Documents**
	☐	**Electronic files:** a. Name of the System: b. Type of System (indicate word processing, spreadsheet, database, other): c. Software used to access the data:
INFORMATION ABOUT ELECTRONIC RECORDS: Disclosure employees cannot access encrypted emails. **YOU MUST UNENCRYPT ALL EMAIL RECORDS or provide the emails in PDF or printed format.** *If the electronic file is in a format that can't be read by Disclosure, all records must be printed and included in the file in paper form.*	***If the file contains both electronic records (files saved on a CD, DVD, flash drive, etc.) and paper records, provide the following information:*** **Are all electronic records printed and included in the file in paper form?** **Are all paper records included in the electronic file?** **What file format are the electronic records in?**	

TIME SPENT SEARCHING FOR DOCUMENTS: **SETR TIME CODE 800-85330**		
TIME SPENT REVIEWING DOCUMENTS: **SETR TIME CODE 800-85330**		
TIME SPENT ON ANY OTHER FOIA ACTIVITIES PERTAINING TO THIS REQUEST: **SETR TIME CODE 800-85330**		
NUMBER OF PAGES LOCATED:	**Hardcopy Records to be Scanned:**	
	Electronic Records:	
NEGATIVE RESPONSES: *Please advise how you determined that your function does not have records responsive to this FOIA request. (e.g., personal knowledge of the files maintained, physical search, etc.)*		
LITIGATION:	*I have checked to determine if there is any litigation related to this requester or issue.* ☐ ***No, there is no related litigation*** ☐ ***Yes, there is related litigation as follows**:*	
CONFIRM ALL REQUESTED RECORDS WERE SEARCHED FOR AND PROVIDED TO DISCLOSURE: *Please complete all fields*	☐ **Yes**	
	☐ **No**	
	If not, why:	
EMPLOYEE COMPLETING THIS ATTACHMENT: *Please complete all fields*	**Name:**	
	Title:	
	Date:	

Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
August 18, 2025
Employee name:
A. Mircan
Employee ID number:
1003374216
Telephone number:
904-661-3307
Fax number:
855-205-9335
Case number:
2025-18307

Gabriel Morrow
[redacted]
[redacted]

Dear Gabriel Morrow:

We are writing in response to your Freedom of Information Act (FOIA) request we received on July 23, 2025.

You requested for records for USAJOBS Vacancy #773763200, job announcement number 24-12288964K-TAX-9999-00 (International Member, Taxpayer Advocacy Panel, 2025–2027) as (a) evaluation tools, (b) anonymized Low-Income Taxpayer Clinic (LITC) affiliation notes, (c) LITC affiliation statistics, and (d) internal communications on LITC consideration.

We are unable to provide the information you requested by August 20, 2025, which is the 20 business-day period required by law for us to respond.

In certain circumstances, the FOIA allows for an additional 10-day statutory extension. We need additional time to:

☒ Search for and, to the extent that records exist, collect requested records from other locations.

☐ Review a large volume of records.

☐ Consult with another agency and/or two or more Treasury components.

As part of this extension, the statutory response date will be extended to September 4, 2025. Unfortunately, we will still be unable to respond to you by the extended statutory response date.

If we are unable to complete your request by October 6, 2025, we will notify you in writing. You don’t need to reply to this letter if you agree to this extension. Please consider contacting the phone number at the top of this letter to arrange an alternative timeframe for processing the request or limiting the scope of your FOIA request, which may reduce the timeframe in processing your request.

Pursuant to 26 CFR § 601.702, there is no right to an administrative appeal for failure to meet the statutory 20 business-day, or additional 10 business-day, timeframes for response.

However, you do have the right to file suit for a judicial review. You can file suit after September 4, 2025. File your suit in the U.S. District Court:

- Where you reside or have your principal place of business,
- Where the records are located, or
- In the District of Columbia

If you choose to file suit for judicial review, Rule 4(i)(1)(C), of the Federal Rules of Civil Procedure, requires you to send the IRS a copy of the summons and complaint as well as to the Attorney General and the United States Attorney for the district in which the action is brought. You must send the IRS copies, by registered or certified mail, to:

Commissioner of Internal Revenue
Attention: CC: PA: Br 6/7
1111 Constitution Avenue, NW
Washington, D.C. 2022

If you have questions regarding the processing of your FOIA request and you have a FOIA Public Access Portal (FPAP) account, you may send a message directly to the assigned caseworker. If you do not have an FPAP account, you may contact the assigned caseworker at the phone number listed at the top of this letter.

If you are unable to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting our FOIA Public Liaison at 312-292-2929. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

There is no provision for the FOIA Public Liaison to address non-FOIA concerns such as return filing and other tax-related matters or personnel matters. If you need assistance with tax-related issues, you may call the IRS at 800-829-1040.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448

ogis@nara.gov
www.archives.gov/ogis

We apologize for any inconvenience this delay may cause.

Sincerely,

T. Williams

T. Williams
Disclosure Manager
Disclosure Office 13